THE HINDOO PATRIOT

With which is incorporated the Indian Field.

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THE WEEK.

Monday, 19th May.

A REPORT is being circulated in England, throughout the Continent, that Her Majesty the Queen is anxious to abdicate the throne shortly, and retire as the Queen-regent. We do not think there is the slightest foundation for the report.

Sir Richard Garth, who finds that Lord Cross's Bill does not go far enough, while he considers the Congress Bill goes too far, suggests that both measures should be referred to a Select Committee. We agree with Sir Richard in his opinion.

THE Duke of Connaught has made a promise that His Royal Highness will exert his influence with the Indian authorities in England, anent the establishment of an Indian Sandhurst. Let us hope the efforts of the Duke will be crowned with success.

The writer of an article on Buddhism in the last number of the *Quarterly Review* says that the enthusiasm for Buddhism has probably passed its highest point, and that it is safe to predict a further decline of the popular interest in the subject. "This opinion" says the *Pioneer*, "seems strangely at variance with fact. The doctrines of Gautama are making numerous converts all over the Continent of Europe, and in Paris alone we are told that they are now professed by more than thirty thousand of the inhabitants. If this be the case, the disillusionment which the *Reviewer* believes has been effected by later writers on Budha, such as Dr. Oldenburg and Professor Monier Williams, cannot be nearly as complete as he thinks. Nor was this to be in Che during sected. The work of Sir Monier Williams, until h ch shows the extent of the popular m- r ceptions regarding the life of Gautama, and the moral and religious system he promulgated, was published only last year, and is still known to but a few students. It is, moreover, written with the dry impartiality of the historical critic rather than with the enthusiasm of the disciple, and will prove far less attractive to the general reader than the poetic idealisations of writers like Sir Edwin Arnold, who are apt, with no historcal authority whatever, to print Buddhism as if it were a sort of glorified Christianity, with all the sublimity of the latter and none of its troublesome dogmas. The craze, therefore, we may expect, will go on spreading for some time to come, and is a curious illustration of the yearning even of a sceptical generation after some religion." Buddhism is essentially the religion of humanity, and it is no wonder that it has excited such enthusiasm in Europe. Of one thing we are quite certain the disillusionment, as it is called, will not be effected by such uncritical works as those of Dr. Oldenburg and Professor Monier Williams. They have entirely misapprehended the doctrine of "Jewel in the Lotus."

MADRAS is about to be saddled with a tobacco-tax. The proceeds will go to the improvement of the Madras City Water Works. There is sure to be a howl of indignation against the tax.

BABU SURENDRA NATH BANNERJI, we are glad to know, has been appointed a member of the National Liberal Club, London.

THE Gaekwar of Baroda has lately pursued the practice of appointing to high offices in his State only those who had been tried Officers of the British Government. The Gaekwar has shown great wisdom in following this practice. It is safe at any rate. Occasional departure from it, however, would be beneficial.

IT is stated that it is Sir John Gorst, and not Lord Cross, who is responsible for the framing of the Indian Councils Bill. A London correspondent calls it Sir John Gorst's Bill. It matters little who is the father of the Bill. It is all the same to us. We do not like it.

THE Professors of the Oriental languages to be taught in the Imperial Institute will be all Englishmen, but it is likely that Assistants to them will be appointed from among Indians, resident in London. The latter suggestion has been made by Professor Max Muller. The Indian languages should have Indian Professors in the Institute. We wish the authorities would re-consider their decision.

Tuesday, 20th May.

As the conditions, on which patients are admitted to the Royal Indian Asylum at Ealing, are not thoroughly understood, the Secretary of State for India has thought it desirable to place the following facts before the Government of India. In 1880, the Secretary of State ruled that, for the future, it should be a positive regulation, that no one be admitted, as a patient, whose claim to be taken care of by the Government, is not one that would have been binding on the East India Company in similar circumstances. In other words, that future admissions be limited to the cases of officers, soldiers, or soldiers' wives belonging to the old local forces, or of those orphans of subscribers to the Bengal Military Orphan Society, for whose guardianship, the Secretary of State had become responsible. Some patients, who did not come within the terms of the foregoing conditions, having partly, through inadvertence, been admitted during recent years, it is directed that no relaxation of the ruling of 1880 be again permitted Most of the inmates being of advanced age, the Asylum, we understand, will be closed as a Government institution when their numbers are further reduced by deaths, and the remaining patients will be transferred to the care of private asylums.

THE Taj Mahal at Agra is to be lit with electricity at a cost of Rs. 12,000.

THE Calcutta Fine Arts Society has issued a prospectus of its second Exhibition, which will be opened on the 20th December next. Two gold and eight silver medals are offered as prizes, in addition to the Viceroy's, the Lieutenant-Governor's, Sir Alfred Croft's, and eleven other prizes.

IT has been proposed that the Postal Department might be entrusted with the work of taking the census instead of the Police. The proposal deserves no consideration. The Postal Department is incapable of doing the work.

WHEN the postage for letters from India to England is reduced to half of the present rate, the Post Office will issue stamps of the value of 2 annas and 3 pies.

A MOUSTACHE trainer is one of the latest devices for aiding the attractiveness of the human visage. It is an elastic curved strip of thin metal, which one has to wear all night to rise in the morning with a moustache quite "trained!"

IT is definitely decided that the Amir returns immediately from Mazar i-Sharif to Cabul, and preparations for the journey are now being made. The Amir has not yet made known his intentions with reference to the administration of the Afghan-Turkistan provinces.

A LONDON correspondent ventures to predict that a large fortune will be reaped by the first firm that acts on the recent concession of Mr. Go chen in the matter of the duties on Indian silver plates, and employs a large number of Indian workmen in Cuttack and elsewhere, and brings the products of their skill before the British public. Will any Indian firm take up the idea?

IT is said that Prince Herbert Bismarck will visit England this month, and that his father comes over in the course of the summer with the intention of going to Scotland.

THE eagerness with which old postage stamps are collected often suggests the question, "to what use are they put?" Rare specimens may have a special value, but to what account can ordinary ones be turned? A solution of the mystery may be found in an institution in the Rue de Bourgogne, in Paris, which is partly maintained from this curious source. A society of maidens and widows leagued together for missionary and benevolent work purchase old stamps in large quantities and turn them to very good account for decorative purposes. They are arranged in more or less ingenious designs upon cardboard, procelain, and walls; maps are sometimes made of them, each country being delineated with its own issues; china-services are covered with them, and then lightly coated with a varnish, which is afterwards burned in to form a kind of enamel; screens, window-sashes, and wainscotting are ornamented with them, and numerous other devices are executed.

Wednesday, 21st May.

THE Benares drainage and water-works scheme is making but slow progress. Owing to the difficult nature of the undertaking, the Municipality were loth to accept the plans and estimates prepared by Mr. Hughes without their being first scrutinised by an expert. Mr. Baldwin Latham, a specialist in drainage and water-works, is accordingly coming out from England next cold weather for the purpose, the Local Government generously agreeing to defray the expense, and as soon as he has approved of the plans the works will be commenced; till then the Municipality are collecting materials so that there may be no delay in starting the work. Out of the 40 lakhs loan applied for, the Government have just placed a first instalment of 3 lakhs at the disposal of the Municipality for expenditure during the current year. A novelty in connection with this loan is that it has been made from the accumulated surpluses of Court of Ward's estates. Whether the Wards when they come of age will approve of the 'accumulated surpluses' being 'utilised' is a question which may give some trouble.

Capital, after quoting the opinions of the leading English papers on the Income-tax, which are mostly unfavourable, says:—"It will be observed that the income-tax at 'Home' is 2½ per cent. or a fraction under the tax levied here. But while incomes above Rs. 500, or say £35 per annum, are taxed in India, in England all incomes under £150 per annum are exempt, and incomes of £150 and less than £400 are allowed for the purposes of assessment an abatement of £120,—that is to say, a man drawing £150 per annum would pay the tax on £30 only, or 15 shillings annually; the same person in India would be charged £3-18-1½. A person on £220 per annum would pay in England £3 as tax; in India he would be mulct in £6-5-0. There has been an utter and absolute want of consideration for the circumstances of the struggling masses in the imposition of this tax in India, which could only be possible under a bureaucratic Government. We advise every one in India to agitate for representative Government, if fair and just taxation is desired." Yes, fair and just taxation is impossible, unless the people have a voice in regulating it.

A STATEMENT of the approximate results of 1889-90 compared with the Revised Estimates appears in the *Gazette of India*, which shows that the expected surplus of Rx. 1,809,700 by reason of a net improvement on Imperial Account of Rx. 759,300, becomes an enchanced surplus of Rx. 2,569,000 for the year. There has been an improvement in the total revenue of Rx 397,700 and a saving in the total expenditure of Rx. 656,200, or a total improvement of Rx. 1053,900, of which a sum of Rx. 294,600 represents the addition to the Provincial and Local balances, leaving for the Imperial share, as already stated, Rx. 759,300, by which sum the surplus of the year will be increased. In revenue, almost the whole of the improvement, of which the Imperial share is Rx. 217,200, occurred in India; in expenditure, the saving on Imperial account is Rx. 542.100, of which Rx. 184,800 occurred in India, £233,600 in England, and Rx. 123,700 in exchange, due mainly to the reduction in sterling expenditure in England. Now that the finances show a further improvement, the people naturally expect that that the odious income-tax should be abolished.

Electric Age relates the following funny story about the application of telephone:—'A subscriber to the telephone exchange asked to be placed in communication with his medical man. Subscriber: "My wife complains of a severe pain at the back of her neck and occasional nausea." Doctor: "She must have malaria." Subscriber: "What is best to be done?" At this moment the clerk at the central station alters the switch by mistake, and the unlucky husband receives the reply of a mechanical engineer in answer to inquiries of a mill-owner. Engineer: "I believe the inside is lined with excoriations to a considerable thickness. Let her cool during the night, and in the morning before firing up, take a hammer and pound her vigorously. Then get a garden hose with strong pressure from the main and let it play freely on the parts affected." To his great surprise the doctor never saw his client again.'

Thursday, 22nd May.

THE Russians are not disposed to relinquish the struggle with England for influence in Persia. The *Novoe Vremya*, of the 19th April, says:—"The *Vedomosti*, in consequence of the successes gained by the English in Persia—thanks to the ability and firmness of their representative at Teheran—considers that the task of our new representative to the Persian Court will not be very easy, as he will have to reckon with and fight against accomplished facts. Whatever may be the diplomatic programme marked out by the Minister for Foreign Affairs for the guidance of our Ambassador in his relations with the Government of the Shah, we ought, according to the Moscow paper, to aim at obtaining the following advantages:—(1) To open in Teheran a Russian bank to give special facilities to Russian merchants to get credit form: (2) To build at our own expense, of course with certain guarantees from the Persian Government, a railway from Meshed to Teheran through Barfrush and Ammul, as this route would be half as long as the route through Resht and Kazveen. (3) To establish a Vice-Consulate at Barfrush, the second commercial city in Persia, and to follow the example of England by sending, if not a Vice-Consul, then at least an agent to Ispahan. (4) The right of Russian subjects to acquire landed property in Persia similar to such rights enjoyed by Persians in Russia. (5) Not to place Russian merchandise under the Customhouse supervision of Englishmen."

THE Chief Commissioner of Assam's report on the working of the Inland Emigration Act in that Province during the last three years will be submitted to the Government of India this month. The subject will be very exhaustively treated by the local authorities.

A CASE came on for hearing before the Calcutta Criminal Appellate Bench, which presents some singular features. In 1869 Kalu Manji married a Mahomedan woman, about eleven years of age. Shortly afterwards he was tried on a charge of murder and sentence to transportation for life. Eighteen months subsequently his wife married a man named Nasarudin. After serving twenty-years' transportation, Kalu Manji was released, and on arriving in Calcutta made enquiries about his wife, Arabjan, and found her and Nasarudin living together as man and wife. He wanted his wife to return to his roof, but she denied her marriage with him and refused to return. Her persistent refusal led him to lay a charge of bigamy against her, and the case came on before Mr. Dey, the District Magistrate of Backergunge, who convicted the wife of the offence, but sentenced her to one day's simple imprisonment and a fine of fifty rupees. The Local Government being of opinion that the sentence was too lenient, has moved the High Court to enhance it. The case was argued on Monday last, and at its conclusion their Lordships found no reason to enhance the sentence, and they also remitted the fine imposed.

A TRANSPORT apparatus, consisting of a railway very steeply inclined, and worked by water, was opened for traffic between Lynton and Lynmouth. The railway is 900 ft. in length, and has a vertical height of 450 ft. with a uniform incline of one in 1¾, the steepest gradient of any railway in the world. Two lines of rails are laid side by side, the bed for the rails being cut out of the solid rock, to which the sleepers are bolted. The motive power of the lift is water, acting by gravitation. The water is conveyed in 4 in. pipes from the West Lyn, a mile distant, and stored in a reservoir a few feet from the head of the lift. When an ascent is about to be made a tank attached to the car which is uppermost is filled, and is thus given sufficient weight to drag the other car from the breach to the top. The two cars cross each other in the centre. There are two or three devices for stopping the cars and averting casualties in case of any accidental displacement. The trip from the top to the bottom occupies only about a minute and a half. The travelling is steady, and is unattended by any sense of danger.

GENERAL-BOULANGER has dissolved his Election Committee, and, being convinced that further efforts to obtain election are futile, has determined to retire into private life. A wise step certainly!

THE Cairo correspondent of the *Times* wires that Mr. Justice Scott has come to the conclusion that it is unnecessary to change the judicial system of Egypt, but proposes that the Government shall guarantee the perfect freedom of courts and the fitness of the judges.

THE jubilee of the Penny Postage was celebrated on Friday last at the Guildhall in a brilliant manner, under the patronage of the Right Hon. Cecil Raikes. The Lord Mayor, the Prince and Princess of Wales, and many notables were present.

Friday, 23rd May.

IT has been notified that the Governor of Bombay has been pleased to declare the provisions of sections 11 and 12 of the Bombay Municipal Amendment Act unsuitable to eighteen mofussil municipalities, considering the lack of interest on the part of the inhabitants in municipal administration. In each case the existing municipal body is to be superseded by nominated commissioners. Of the total number, sixteen municipalities are in the Belgaum district and two in Surat. In all the towns four members are to be officials and four non-officials. The mystery ought to be cleared up. We do not think there is any lack of interest on the part of the Bombay people in municipal administration, but we verily believe that good men will not offer themselves for election, simply because the present system is incapable of meeting the public wants. Responsibility without power cannot induce good men to undertake onerous works.

THE *Mahomedan Observer* of the 17th instant writes:—"Our readers will remember being informed by us only a short while ago that in England we had secured the services of a well-known London solicitor to do the needful for our community in checkmating the movements of the Congress agitators, who as the telegrams day after day showed were sparing no pains to deal a death-blow to Mahomedan interests. Our representative, we are glad to tell, has already succeeded in enlisting the sympathy of several prominent members of Parliament towards our co-religionists, and the promise that if Mr. Bradlaugh's Bill ever obtains the chance of being discussed in the House—a very remote contingency—they will oppose it tooth and nail. This beginning fully justifies us in indulging the hope that if the hands of our representative were strengthened, there is not the least doubt of his being able to set on foot a powerful and effective opposition," and the Moslem journal then proceeds to appeal strongly to his co religionists all over India to aid him in instituting a Defence Fund by public subscription. We cannot too severely condemn such language. The *Observer* ought to know that the 'Congress agitation' lose no opportunity of saying that the interests of the Mahomedan minority should be safe-guarded. Our contemporary should yet mend his ways.

WHY Soap Cleans the Skin.—The exposed skin of the body becomes dirty from the combination of two causes. First, there is continually exuding from the minute pores of the skin an oily perspiration which spreads itself over the entire surface of the membrane. Second, the dust of the atmosphere is constantly being caught in the viscid substance of this oily excretion. The oil and the adhering dust together constitute dirt. Soap is a combination of alkali and fatty acids. When we rub soap on our hands it cleans them because the alkali dissolves away the oil that holds the dust, and the water we use washes away the latter. But soap does more than that. It also dissolves away the upper used portion of the external layer of the skin, leaving the under and continually increasing part looking fresh and clean and ready for use in its turn.

THE oft-mooted and much-vexed question of a race of human beings having tails, has again been placed before the public by the French journal, *La Naturaliste*. Photograph of a body (of a tribe in Saigon) which has been examined by medical men and naturalists have been published in that Journal. It is a curious fact that nearly all the known cases are males. The boy at Saigon is stated to be the best specimen on record The photograph represents him standing upon a chair with his back to the spectator. The tail emerges from the base of the spine, and curls slightly, looking like that of a cat more than anything else. It is 11½ inches long, and the boy can wag it. It is soft and smooth, and stated to be without bond. The naturalist who examined the boy, says that he is physically perfect except for this extraordinary protuberance.

FROM the summary of reports on the state and prospects of the crops, weather and rainfall in Bengal during the week ending the 17th of May, it appears that there was rain all over Bengal, which helped the cultivators to begin their agricultural operations for the year. The District of Burdwan seems to be the exceptional spot from where it is reported that, for want of rain, "agricultural operations have been impeded." The other noteworthy fact is that prices of food-grains are gradually rising in Patna, Gya and Durbhunga Districts. The number of coolies working on relief works at Balasore is 189. From the Sonthal Pergunnahs, report comes that while at Rajmehal, Pakour, and Godda, there was a heavy rainfall, Deoghur is suffering from want of rain.

Saturday 24th May.

READING character by the Nose. Nosography (says a writer learned in the science) reveals the character, habits and inclinations of people by a simple inspection of noses. According to this system the nose should be as long as possible, as this is a sign of merit, power, and genius. A straight nose denotes a just, serious, firm and energetic mind; the Roman nose a propensity for adventure; and a wide nose, with open nostrils, is a mark of great sensuality. A cleft nose shows benevolence. The curved, fleshy nose is a mark of dominion and cruelty. The curved thin nose on the contrary, is a mark of a brilliant mind, but vain and disposed to be ironical; it is the nose of a dreamer, a poet or a critic. If the line of the nose is re-entrant—that is, if the nose is turned up—it denotes that its owner has a weak mind, sometimes coarse, and generally playful pleasant, and frolicsome. A pale nose denotes egotism, envy and heartlessness. The quick, passionate, sanguine man has a strongly colored nose of uniform shade. And we know many people will turn up their noses at all this

PRINCE BISMARCK is now engaged in writing his memoirs with the aid of three Secretaries. The memoirs will contain the papers bearing on his resignation as Chancellor of the German Empire.

AT about twenty minutes to six, last Sunday evening, a sharp shock of earthquake occurred at Benares. There appeared to be three distinct waves, lasting in all between two and three seconds, and accompanied by a rumbling noise. Previous to the earthquake, the weather had become very close and oppressive. Beyond the falling of loose plaster, no damage appears to have been done to any buildings.

LAST Friday's metereological report intimated that a severe storm was forming near Port Blair and would travel as far as the head of the Bay. The reader will remember that we had a heavy blow on Friday night in Calcutta. The weather in the Bay, however, has not been unusual, beyond a stiff wind from the S. E.

AN up-country paper announces that the Cawnpore witch, who sometime ago made a stir in Calcutta by her mysterious tricks, has appeared in Bankipo On Friday last she was taken up by the police a placed before Mr. Hopkins, district magistrate that station, who has ordered her to be prosecuted under section 109 C. P. C. On security being demanded from her, she mysteriously placed before the deputy magistrate's table rupees 25 in cash. She was released on bail.

IT is rumoured that the posts of Travelling Auditor and Verifier of Stores on the E. I. Railway will be amalgamated shortly, and that considerable saving will thus be effected.

FROM the commencement of the current month the Lieutenat-Governor has been pleased to empower the Port Officer of Calcutta to receive the fees payable in respect of surveys in the port of Calcutta; to receive declarations of surveyors in the Port of Calcutta; to deliver certificates of survey of steamships; to give notice to owners or masters of steam ships when certificates are ready for delivery, and to receive expired, cancelled, or suspended survey certificates in the port of Calcutta. These duties were hitherto entrusted to the Port Commissioners.

MR. PAOVAND, the member for Blackfriars division, Glasgow, has given notice in the House of Commons his intention to move a resolution regarding the long hours worked in textile factories in India.

IT is stated that the British Medical Association will hold its meetings at Birmingham this year on July 26th, and following days, and that the International Medical Congress will be held at Berlin on the 5th August and following days. Both meetings are expected to be largely attended by the medical profession.

THE *Times of India*, in a leader on the Government returns relating to prices and wages in India, says that the conclusion which has to be faced is that an enormous majorty of the wage-earning classes in India for twenty years have not bettered themselves by the addition of a single pie to their pay, and as living during the same period has become dearer, they are actually worse off to-day than in 1869. The remarks apply with great force to the clerks of our public offices. The wages of the lower classes of people have greatly increased in Bengal within the last twenty years.

EMPEROR William is moving heaven and earth to get back from Prince Bismarck the letters His Majesty wrote to him during the Chancellor crisis. It is declared that if these documents were published, the Emperor's popularity would be seriously impaired.

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The Hindoo Patriot

MONDAY, MAY 26, 1890.

THE LAST HONORS GAZETTE.

WELL nigh three quarters of a century ago Byron sang:

"I want a hero; an uncommon want,
When every year and month sends forth a new one.
Till, after cloying the gazettes with cant,
The age discovers he is not the true one."

Things have certainly not mended in our time. The New-year's day and the Birthday honors Gazette, though bristling with the names of Grand Commanders, Knight Commanders, and Companions of the Exalted Orders, is as devoid of real heroes as were the gazettes of Byron's time. There was a time when Blenheim brought no medal to a Marlborough; but now-a-days all "authorised followers," including Bhistis and sweepers, got theirs for the last Burmese war; it is not remarkable, therefore, that in the Civil Department, our Government of the day should be obliged to set their marks on metal which would never receive any hall-mark. Why two lists every year, whether there be or not fitting names to fill up them, why not give up, one or both for a time to let the country produce her heroes? "Comparisons are odorous," says Mrs. Malaprop, and we shall not forget that remark, by making any comparisons. It is lucky that Government is not called upon to adduce its reasons for the favors it bestows on its favorites, for well said the Judge who advised the granting of judgments but withholding of all reasons. But, after all, language is so ductile that one cannot be at a loss to produce even in a [illegible]eless case some plausible argument in [illegible]rt of some favorite or other. For instance, [illegible] statutes regarding the most Eminent Order [illegible]e Empire of India directs that none should [illegible] the badge of that Order who has not done [illegible]me eminent service, and a contemporary justifies the giving of the highest mark of that Order to a man who has just come to India and has had no opportunity whatever of doing any service whatever, good, bad or indifferent, because an ancestor of his had in the remote past done some service to this country. It may be possible to comply with the requirements of "conspicuous gallantry" of the Order of the Victoria Cross, in some such way as that, though to the honor and glory of Queen Victoria, we may boldly say that Her Majesty has never made an award which would call for such an advocacy. The Victoria Cross is singularly honorable in that respect. We wish we could say as much for the Most Exalted, or the Most Eminent of the Star of India, and of the Indian Empire. Surely we have had no case like the "decoration scandal" of Monsieur Wilson of the French Ministry. We cannot say that the selections of late have been even moderately tolerable. The Star of India was designed, in the language of its statutes, "to confer the dignity of Knight Grand Commander of the Order upon such Princes and Chiefs of India as shall have entitled themselves to Her Majesty's favor, and upon such of Her Majesty's subjects as have, by important and loyal services rendered by them to the Indian Empire, merited the Royal favor, to mark the recognition of the services of our Native Indian subjects;" but practically that condition has long since been abandoned. The theory now seems to be that the medals and badges are the perquisites for the official world, a few stray crumbs being occasionally thrown out to the people to keep up appearances. There was a time when the members of the Council did not form the principal recipients of the badges, but now they hold the lion's share of those baubles. We do not at all grudge the distinction, but we naturally like to see the profession of the Government to be at least moderately consistent with their acts. It is a bad example that is set to the people at large by the highest officials to show a decided tendency to favoritism. We repeat that it is the furthest from our wish to be personal, but we look in vain for "eminent services," which make certain men worthy of the badges of the Grand Commander of the Star of India. Some of the apppointments appear to be, on the face of them, mistakes; only we cannot assume mistakes in so well-considered, well-examined a document as the Honors Gazette. In some cases these appointments have been made so out of time that they seem to be mere mockeries. It may be all very well to surround our Viceroys with officers decorated with gorgeous collars of brilliants, but it is desirable that our countrymen should have some lesson about the fitness of things. Jewels and brilliant lace trappings do not make the man. Mr. Gladstone is not the less a distinguished personage in Her Majesty's Court because he has not got the medal of the Grand Commander of the Star of India. Business is transacted in the United States of America without having recourse to Orders, Badges and Crosses of any kind what-soever. In India surely the mutiny did not come on because before 1856 we had no Order of any kind, and the Service now is not better off, because of the C. S. I. & C. I. E.

We shall not waste many words on the Native titles. They are obviously intended as sops to Cerberus, and practically for the demoralization of the people. In these days of National Congresses it is well to stop the mouth of the people by timely distribution of titles, otherwise they are utterly worthless. The last appointed nominees deserve not, in the opinion of the *Englishman's* Telegraphist, the distinction of being named. He adopts the style of the auctioneer's Catalogue of "ditto, ditto, ditering" by saying, "The title of Rao Bahadoor is granted to eleven Native gentlemen; that of Rao Sahib to three others; and that of Rai Sahib to four others; that of Rai to two others; and that of Shuye Jaung Ngwe da ya min to four other gentlemen." After these appointments none of these men is likely to become a member of a National Congress.

BIMETALLISM IN THE HOUSE OF COMMONS.

MR. SAMUEL SMITH'S resolution advocating a conference of the chief commercial nations to consider the desirability of re establishing by international agreement a bimetallic system in the interests of all the nations concerned, was exhaustively discussed in the House of Commons on the 18th ultimo. Mr. Smith made a powerful speech in support of his motion. He divided the subject into three heads:—first, the advantages of the old bimetallic system; secondly, the convulsions which arose from its rupture; and, thirdly, the practicability and the desirability of re-establishing it. Each of these propositions Mr. Smith proved to demonstration. He pointed out that the custom of the world since the origin of civilization had been to use gold and silver as standard money tied together by a ratio; and that that ratio, which was as ten of silver to one of gold under the Greek and Roman Empires, was gradually altered to 15 to 1, at which it continued with little change for 200 years prior to 1873. Mr. Smith dwelt at some length upon the advantages of the bimetallic system and said:—"The English were the great traders with the silver-using countries, which contained a population of 900 millions of people. They were our best customers because they had light duties and few manufactures of their own; they needed capital to develop them, we had it to spare; they were constant borrowers on the London market; and so long as gold and silver were tied together they could safely borrow with interest payable in gold, because they always knew that a certain amount of silver would exchange against a certain amount of gold. India borrowed largely under this system, and a vast amount of private capital was invested in all these countries, and no inconvenience was caused until the bimetallic system was abandoned in 1873. We had no trouble with the finances of India up to that date, whereas since that time we had endless deficits and the greatest difficulties." But England does not care whether the Indian Budget exhibits a deficit or a surplus. Mr. Smith, however, made it clear that the old bimetallic system worked well for the whole world, and especially for England, the great trader with the silver-using countries. Coming to his second point, Mr. Smith graphically described the evils that arose from the rupture of the bimetallic system. He reminded the House of the intolerable depression of trade that set in about 1874, when the mints of France and the Latin Union were practically closed to the coinage of silver. The great fall in prices in gold-using countries caused by the demonetization of silver, was conclusively shown by Mr. Smith. In regard to the practicability and desirability of re-establishing the bimetallic system, he referred to the Monetary Conference held in Paris in 1878, and pertinently observed that if England had joined the United States and France then, long before this, bimetallism would be the law of the land. Mr. Smith went on to show that the currencies of the principal nations would hardly be affected by the re-establishment of bimetallism and that England would continue to use gold chiefly. Mr. Smith concluded his able speech with an earnest appeal to the House of Commons to give a vote in favour of progress, peace and free trade and lead the way in a policy that made for justice all the world over.

The resolution moved by Mr. Smith was seconded by Sir W. Houldsworth. He laid stress on the fact that about 1873 there took place a great monetary change in Europe, which caused an unprecedented divergence in the relative value of gold and silver. This monetary change was of course the closing of the mints of France and the Latin Union to the free coinage of silver. Sir W. Houldsworth thus explained the position of the bimetallists:—"Before 1873, when mints were open in Europe for the free coinage of silver at a fixed ratio, that circumstance tied gold to silver, and, as a matter of fact, the relative value between them remained constant. But in 1873, when those mints were closed, new conditions arose, silver became a commodity, and was left entirely to the lines of supply and demand. The finding of Royal Commission on this point was absolute and unanimous. The Commissioners arrived at these conclusions:—first, that during the period before 1873 there must have been some steadying influence apart from the laws of supply and demand that kept the values of gold and silver approximately the same; and, secondly, that after 1873 that steadying influence must have been removed. After looking over the whole field that was brought before them, they could discover no other steadying influence which was possible, than the bimetallic law of France. It was due to bimetallism that the ratio between gold and silver had been maintained between 1803 and 1873." Mr. T. H. Sidebottom and Hoyle strongly supported Mr. Smith's resolution. The former showed that from 1803 down to 1873 there was practically no variation in the gold price of silver; while Mr. Hoyle drew the attention of the House to the fact that repvious to the rupture of the bimetallic system England enjoyed great prosperity and the national revenue went up by leaps and bounds. Mr. A. J. Balfour also supported Mr. Smith's resolution in a very able and vigorous speech. He began by telling the House that after a most careful consideration of the question he had become convert to the view that the bimetallic currency was the best currency that the world could adopt. This, Mr. Balfour pointed out, was not the opinion of a small minority of lunatics, but was one held by the great majority of experts in France, in Germany and in America. He showed that three entirely distinct and separate kinds of evil have followed from the existing currency system, of which the greatest is the uncertainty of exchange fluctuations. Mr. Balfour said:—"What the world requires is a permanent and a stable currency. The gold currency is a measure of value, and it performs not only the function of measuring the value of the transactions from day to day, but as being the measure of deferred payments, and unless your standard of deferred payments is in itself a stable standard you necessarily inflict a great hardship either upon the creditors or upon the debtors in a community. Some have argued that those who were in favour of bimetallism desired a currency inflation. If we must suffer either from inflation or from contraction, then, I say let us suffer from inflation, but let us, at all events do our best to find a currency which will be neither subject to serious inflation nor to serious contraction; and I cannot conceive that a currency can be formed

of two metals that would be less liable to the violent changes which at any moment the Legislatures of the world may inflict upon it." * * * It can be shown, as I believe, that where the currency of gold and silver is a possible currency there is less liability of oscillation." Mr. Balfour did not hesitate to say that all existing evils would be remedied by the establishment of bimetallism; and that it was absurd to suppose that it was impossible to fix a ratio between gold and silver. He observed:—"If it be possible, as I believe, almost every economist of repute holds it to be possible to fix by international arrangement this ratio between the two metals, is it not preposterous that a question of such supreme international importance should be left wholly to the separate actions of different nations? Postal questions and labour questions we can settle internationally, but currency questions we leave unsettled." Well did Mr. Balfour say that although the bimetallic standard was the best it was not far from lunacy to attempt to force the adoption of that form of currency in advance of educated commercial opinion in the country.

The other side of the case was argued by Mr. W. H. Smith, Sir William Harcourt, Sir Lyon Playfair, Sir John Lubbock, and the Chancellor of the Exchequer. Mr. W. H. Smith speaking for himself, failed to see either in the report of the Currency Commissioner in any statements on the question that the fall in prices in different parts of the world was due to the fluctuating value of silver. On this point he was ably answered by Mr. Balfour, who said: 'I admit that to attribute all the economic evils under which this country has been suffering for the last 15 years to the divergence between the currency value of gold and silver is not only erroneous in itself, but is in contradiction of the most ordinary economic reasoning which shows that for every great economic change a very large number of diverse, separate and independent forces are responsible. But because that divergence is not wholly or perhaps even chiefly responsible for the great disasters that have occurred, that is no reason why we should not remedy, as far as we can, by an improvement of our currency system, the disasters for which that system has been responsible, and why we should not adopt a currency calculated in the future to give us a stability that unfortunately has not existed in the civilised world during the last 15 or 16 years." Sir William Harcourt generally expressed his concurrence in the views of Mr. W. H. Smith, and denied the possibility of settling the currency question by an international agreement. Sir Lyon Playfair made an elaborate attempt to show that it was pre-eminently to the interest of England to adhere to her monetary system in perfect independence of other countries; but the attempt was a failure. Mr. Goschen had the good sense to admit that England's transactions with India were unsatisfactory, and that if this state of things could be remedied it would be a great advantage. But he contended that commercial men were accustomed to deal with fluctuations in currency. Mr. Goschen also recognised the inconvenience of uncertainty in the rate of exchange; and that an international agreement could be of great advantage provided all the parties adhered to it. The Chancellor of the Exchequer even went further and said that he always held that the united currency of the world should depend on two metals rather than one. But he urged that what the Parliament had to consider was not what was desirable but what was practicable. Strange to say, that an eminent financier like Mr. Goschen does not know that it is only the stupid opposition of England that stands in the way of the establishment of a bimetallic league among the principal commercial nations of the world. Mr. Samuel Smith's motion was ultimately rejected by a majority of 96 votes.

MR. DADABHAI NAOROJI ON INDIAN TRADE.

A MEETING was recently held at the Cutlers' Hall, Sheffield, for the purpose of discussing the important subject: "How to increase our Trade with India." The Mayor, who presided, told his hearers that Mr. Dadabhai Naoroji would explain to them how the British trade with India could be increased. Mr. Naoroji, on rising to address the meeting was cordially received. He thus began:—"He came there upon a common platform, not upon any English party platform. India did not appeal to any particular party, but to the whole nation. Conservatives and Liberals had both done India good. The first charter of 1833, in which the Indian policy was laid down, was given at the hands of the Liberals, and a far greater charter, the Great Proclamation of 1858, to which Indians clung, and upon which they would always depend was given at the hands of the Conservatives." These sensible observations we commend to those enthusiastic but thoughtless Indian reformers who would identify themselves with the Liberal party. If India were made the sport of party politics in England, it would, indeed, be a great misfortune to the country.

The main object of Mr. Naoroji's address was to tell his audience why it was that India was not able to become a good customer of England. While the Australian colonies purchase British merchandise equal to £8 per head of the population, the exports from Great Britain to India do not amount to even two shillings per head of the population. The British manufacturers and merchants are naturally anxious that India should become a good customer of England. But how can their wish be fulfilled? Mr. Naoroji told his audience that the one element of foreign rule disturbed the whole economic condition of India. He instituted an interesting and instructive comparison between the commerce of India and that of England. Taking the average of the past ten years, British exports amounted to something like 307 millions in merchandise and treasure altogether; while the imports were something like 407 millions, leaving a balance in favour of England of 100 millions. Of this excess, India furnished about 20 millions without receiving anything in return; and the remaining 80 millions represent the profit on imports and mercantile and monetary transactions, such as loans to other countries and the interest from them. This is equal to something like 25 per cent excess of imports over exports; in other words, for every hundred pounds of produce sent out from England, she received back something like £125. The case with India, Mr. Naoroji pointed out, is widely different. The exports of this country, on the average of the same ten years, were about 82 millions in goods, while its imports amounted to only 64 millions, or nearly 20 per cent. less. In other words, India, for every hundred pounds she sent out, received back in merchandise and treasure only about 80 pounds. After giving these figures, Mr. Naoroji pertinently asked his audience whether any man of business would be able to keep out of the bankruptcy court long if he sent out a hundred pounds worth of produce, and got back only about eighty pounds in return. Mr. Naoroji also asked his hearers to bear in mind the fact that whereas the income or production of England was £41, that of France £25, Germany £18, Austria £16, and even Russia £10 per head per annum, British India produced less than £2. Englishmen drink away £3 to £4 per head every year, but India cannot produce even £2 per head. Englishmen pay as revenue 50 shillings per head per annum, while the people of India pay only about five or six shillings. These are men who hold in the strength of these figures that the taxation of India is very light; but they conveniently ignore the fact that while the Englishman contributes his fifty shillings out of an income of £41, the five or six shillings paid by the Indian have to be paid out of an income of £2. As a matter of fact, the Indian, in proportion to his income, pays in the shape of taxes twice as much as the Englishman; and yet we are told by men like Sir John Gorst that India has the lightest taxation of any country in the world.

In dealing with the subject of English investments in India, Mr. Naoroji pointed out that whereas there was invested in the United States something like 1800 millions (of which the larger proportion was British capital), in India only one-tenth of that sum was invested by English capitalists; and that since 1851 to the present day India had paid more than 500 or 600 millions to England in the shape of interest. This is, of course, in addition to the 500 or 600 millions worth of produce which England has drawn from India during the same period, without returning any thing, in the shape of produce or treasure. Mr. Naoroji told his hearers that if the Indian people were as prosperous under British rule as they ought to be, and were able to buy only £2 worth of goods from England, she would have to export 500 millions worth of merchandise annually to India. He observed:—"Manufacturers and working men alike had a great interest in that question. They must ask the reason why under their own administration, their Indian fellow-subjects, who were sufficiently numerous in themselves to cause any amount of industry, were not able to give them that trade which they were entitled to. Great Britain was receiving as a kind of political tribute from the people of India some twenty millions or so, with all their impoverishment. If the people of India could buy British produce in the way he had described, we should receive great benefit by the addition to our industry. We should have the world to ourselves, and would not be able to produce as much as we required. * * * Coming nearer home, hardware, cutlery, and plate were sent abroad to the amount of 3½ millions every year. How much of this went to the 200 millions of India? Including the amount required for Europeans and the inhabitants of the Native States, we sent only two farthings and a half per head per annum, whereas seven shilling per head was sent to Australia and five shillings to South Africa. If only a shilling's worth per head per annum was forwarded to India, four times as much would be sent to that country as is forwarded to the whole world. Was not that enough to make them all ask the question and find out the causes why England should be deprived of this great market, and why the people were helpless and could not take a shilling's worth of England's cutlery, plate, and hardware per head in a twelve month?" We hope the British public will inquire carefully into the causes of the abject poverty of the people of India, which prevents their buying English goods to any considerable extent. Sir John Shore (afterwards Lord Teignmouth) wrote in 1803: "Whatever allowance we may make for the increased industry of the subject of the State owing to the enhanced demand for the produce of it, there is reason to conclude that the benefits are more than counterbalanced by the evils inseparable from the system of a remote foreign dominion." Mr. Naoroji stated in plain terms that he did not mean that British rule, even though it was foreign rule, could not be made a blessing. The position he took up was that the impoverishment of the people is the result of the existing system of administration. India cannot stand the drain to which she is now subjected. The net revenue of the country, Mr. Naoroji pointed out, was only 35 crores of rupees, out of which salaries on an extravagant scale have to be paid to English officials, who deprived in their savings, pensions and living the children of the soil of that which they would otherwise enjoy. Mr. Naoroji remarked with perfect justice that no nation on the face of the earth could stand such a drain, and he earnestly appealed to the manufacturers and working men of England to minimise the evil of this drain. So long as the people had nothing to buy goods with, England's trade with India could not be increased.

THE BANK OF BENGAL.

We have read with great interest an able article in the last number of the *Indian Financial Review* pointing out grave defects in the management of the Bank of Bengal. Not long ago the Bank sustained a heavy loss of 13½ lacs in Bombay. Before it had time to recover from this fearful loss, another heavy disaster has fallen upon it. In January last the Bank authorities allowed a large loan account to be opened in the name of E. H. Solomon 'advancing him from first to last the enormous sum of 12 lacs of rupees, of which it is said 9 lacs will prove bad, being covered by forged opium warrants.' Solomon was known to every one who had any transactions with him to be a man of straw. He was a clerk in one of the Jewish firms in receipt of Rs. 200 per month. This man inspired so much confidence in the Bank authorites that he could draw 12 lacs of Rupees on the security of opium warrants. The strangest feature of the transaction was that the Bank advanced this large amount without verifying the warrants. It was the duty of the Bank authorities, when agreeing to make the advance, to have issued an order to the officer in charge of the Loan Department to have the opium warrants verified, before any money was advanced. This was not done through culpable negligence. The warrants have turned out to be forged documents, and we should like to know who should be held responsible for this enormous loss? Should the directors or the Secretary and Treasurer be held liable for this loss? The Act of Incorporation says that "no director shall be responsible for any loss happening to the Bank by the insufficiency or deficiency of value of, or title to, any property or security acquired or taken on behalf of the Bank.....or otherwise than for his own wilful act or default." It would seem as if the framer of the Act had Solomon's case in view when he framed this [illegible]sion. Insufficiency of value of, and defi[illegible] of title to, the opium warrants do [illegible] make the directors liable for the loss. [illegible] question may naturally arise whether the [illegible]s *'than for his own wilful act or default'* would [illegible]ny way bind them. It is for the share-holders [illegible] determine whether the loss has happened through the *wilful act* or *default* of the directors. Two of the directors attend every day by rotation, we understand, at the Bank, and they are paid from the funds of the Bank for this attendance. They must have been informed of the loan transaction with Solomon. The share-holders are justified in asking why did the directors allow such a large loan to be given without ordering the Secretary to verify the warrants, as any man with a grain of common sense would have done? The transaction with Solomon was either with their knowledge or without their knowledge; and the want of verification was either permitted by them, or not permitted by them. On either supposition the loss happened either through their *wilful act* or *default*. And if this view of the case be correct, the directors cannot get out of the horns of the dilemma, and must be held responsible to the share-holders for this heavy loss.

As regards the Secretary and Treasurer, he merely carries out the orders of the directors, and however blameable his part may be in this affair, he is not, in our opinion, the principal person on whom the responsibility rests. The law requires that the security to be given by the Secretary shall not be in a less amount than Rs. 50,000. Fifty thousand rupees bears a very small ratio to 12 lakhs, and even if the Secretary be made to forfeit this security, the shareholders will have very small satisfaction. Our idea is that for losses of this kind the Legislature contemplated that the directors should be mainly held responsible.

Speaking of the losses in Bombay and here, the *Financial Review* hints that, it is quite possible that there are other transactions in the Bank of a somewhat similar character to those which have come to light. What guarantee do the share-holders have against such a supposition? That the affairs of the Bank are not managed with that prudence and diligence which the share-holders expect are manifest from the transactions which have been exposed to public view. That a reform is absolutely necessary in the constitution of the Board of Directors does not admit of a question, and the sooner this reform is made the better for the reputation and the stability of the most important financial institution of the country.

On looking at the list of directors, we find that there are seven gentlemen on the Board representing Messrs. Geo. Henderson & Co., Jardin Skinner & Co, Gillanders Arbuthnot & Co., John Elliot & Co, Begg Dunlop & Co, the Administrator-General, Bengal, and the Official Assignee and Official Trustee, Bengal. We have been looking at the lists of directors for several years. We find that the directors are as a rule taken from the firms mentioned above. We in vain look in the Act of Incorporation for a title to the monopoly which these firms enjoy. The Act says that the Board shall consist of not less than six and not more than nine members. The two directors who have been longest in office shall go out of office at the general meeting; but any directors so retiring may be re-elected at such meeting. This does not justify the privileged firms to enjoy the exclusive use of the Board.

A general meeting is held every year, and two of the directors go out every year; but matters are so managed that either they are re-elected, or certain other members of the firms mentioned above come in in the place of those who may be retiring. Thus by a well-understood arrangement the monopoly of direction is confined to these firms. It is not a fact that the entire or even the greater portion of the capital of the Bank—two crores of Rupees—is in the hands of these firms. Had that been the case there would have been some justification for the monopoly. But that is not the case. Then how is it that they supply members to the Board, while the other share-holders are denied any share in the management? The law is not at fault. It is the application of the law which requires reform. And it behoves the share-holders to introduce this reform at once.

A large number of native gentlemen hold Bank of Bengal shares. None of them have ever been on the Board of Directors. Many of them possess the qualifications prescribed by law, and yet they are kept out. But why that should be the case, we cannot understand. It is absolutely necessary now that for the security of their own property both the Native and European share-holders should insist upon having a native gentleman on the Board, for it is manifestly to the interest of both classes of share-holders, that the change we advocate should be introduced. The Bank of Bombay is not so exclusive as the Bank of Bengal. The Bombay Board consists also of seven members, of these *four* are representatives of native communities. The Bank of Bengal ought to take a lesson from the Bank of Bombay, and allow native gentlemen of wealth and position to serve on the Board. We should like to know what advantage is gained by the exclusiveness which is now practised by the Bank of Bengal, and it is really a matter of wonder to us that this exclusiveness should have been so long tolerated and continued. We cannot understand what could be the object aimed at by such exclusiveness, considering the perfect harmony of feeling that exists between the European and the native communities at the present day.

We gladly quote here the remarks of the *Financial Review* on this subject. Our contemporary says:—"What we think would be a great advantage to the Bank would be the appointment of a first class native to the Board of Directors. Such a gentleman as Raja Durga Churn Law would be of immense benefit and advantage to the Bank. We have often and often availed of his information and advice, and we can honestly say that we never found him wrong. He is most accurate and correct in all his opinions, while his splendid business qualifications and his high social position would render him in every respect an ornament to the Board of the Bank of Bengal." We fully agree with our contemporary that Raja Durga Churn Law, the merchant prince of Bengal, is eminently qualified to serve on the Board of the Bank of Bengal. He possesses the confidence and respect of the native community, and is also held in high esteem by the European community. His services will be of inestimable value to the Bank, if he can only be persuaded to give the Bank authorities the benefit of his vast experience.

LATEST NEWS AND NOTES

MR. C. C. STEVENS, the officiating Chief Secretary to the Government of Bengal, left Calcutta for Darjiling on Saturday afternoon.

IT is likely that no meeting of the Legislative Council will be held in Simla before June next.

THE Agent to the East Indian Railway, Col D. W. Campbell, C. I. E., intends, it is said, retiring in September. Major Brakenbury, Q. R., is talked of as a probable successor.

THE "patent scales" are destined to be introduced into Chittagong. The Superintendent of the Customs Preventive Service proceeds, in a few days, to that part, where the Government have desired him to arrange for the introduction and working of the new scales. During Mr. S. J. Kilby's absence from Calcutta, the Senior Inspector, Mr. W. P. Vanspall, acts for him.

THE Bengal Government have tendered their thanks to Babu Janaki Ballabha Sen, Zemindar of Dimla in the Rungpore district, for his liberality in subscribing Rs. 20,000 towards the drainage scheme now in progress at Rungpore. The same gentleman has also contributed a further sum of Rs. 20,000 towards the construction of a native sanitarium at Darjiling. This amount, it is said, is to be exclusively devoted to the construction of a building for the accommodation of Hindu patients to be called "the Janaki Ballabha House."

THE Maharajah of Bhurtpore has been granted an extra personal salute of two guns, though why this should not have been announced in the *Birthday Gazette* we are not aware.

SATURDAY being Queen's Birthday a parade was held in review order on the parade brigade ground outside the Chowringhee gate at six o'clock in the morning. A salute of 20 guns was fired from Fort William which was followed immediately by the first round of a *feu-de-joie* from the Infantry. In the interval which ensued the massed bands played the national anthem and then the native bands struck up the national anthem. The last ten rounds were fired by the Artillery followed by a third round from the Infantry and the Band playing the national anthem—which brought the ceremony to an end.

WE are very pleased to state that Babu Girindra Nath Bose has offered to make a liberal contribution of funds towards the establishment of an institution in Calcutta for the education of the deaf and dumb. The offer, we are told, has been "suitably acknowledged" by the Government, but we are left in ignorance as to whether the latter really intend to take any steps towards the accomplishment of so laudable a wish. Most civilized countries boast of an institution for the reception and education of those unfortunate beings to whom nature has denied speech or hearing, and it is really to the discredit of Calcutta that she is so far behind the age in this respect.

THERE seems to be something wrong about the Bethune College, we regret to observe. The parents and guardians of the pupils of that College the other day presented a memorial to the Lieutenant-Governor containing certain charges against the Committee of Management, in reply to which His Honor said that the complaints, if any, should be made to the Committee,—certainly a most extraordinary reply, if it is correctly reported,

THE Mahomedan festival of *Eed-ul-Fitr* was celebrated on Wednesday last in the customary manner. Large numbers flocked to the mosques

in Dhurumtolla and Chitpore for prayers. At the former place the court-yard was literally crammed and the mullahs had to come out on the maidan and conduct prayers. The courts were closed on Tuesday and Wednesday on account of the festival.

WE understand that Prince Furrok Shah, the great grandson of Tippu Sultan, is about to pay another visit to the tomb of his famous ancestor at Seringapatam. With this object he proceeds shortly to Mysore.

WE are glad to see by last mail's papers that the following gentlemen were "called to the bar" on Wednesday the 30th April, at Middle Temple :—Mr. Nihal Chand, B. A. of the Punjab University; and Mr. Guppat Rao Shravanrao Gaekwar.

A SUPPLEMENT to a recent number of the *Calcutta Gazette* contains certain rules regarding transfer of students from one school to another. The most important of these rules are (1) that no boy who has been dismissed from one school shall be admitted into another without the consent of the educational authorities; (2) that, without the same consent, failure to pay school fees due shall debar a boy from admission into another school ; and (3) that, when received into another school, the boy shall not be placed in a higher class than he was in the former school except at the beginning of a new term. Sir Alfred Croft, who drew up these rules, suggests that certain inspectors should be authorized to issue simplified rules based upon these rules for colleges and high schools for regulating the transfer of pupils in middle and primary schools. The Lieutenant-Governor approves of this suggestion.

MR. KIMBER, the engineer to the Corporation, informs us that an accident has taken place to the Pumping engines at Tollah, by the sudden breaking of the crankshaft of the A and B engines. The engines are four in number, one of which being disabled, leaves the work to be done by the remaining three. These three are able to give the present daily supply, but, as a matter of course, with some decrease in the state of high pressure owing to the want of the fourth pump. It is, therefore, necessary that there should be no wanton waste of water, and house-owners and residents are requested to exercise all reasonable economy in this respect.

THERE seems to be an idea among some members of Parliament that the second reading of Lord Cross's Bill will not be reached this session; but Mr. Bradlaugh is not of this belief.

IT is generally believed that when the House of Commons goes into Committee on Lord Cross's Bill, Mr. Bradlangh would move that it be an instruction to the Committee to enlarge the provisions relating to the Budget and interpellation, and to introduce the elective system.

IN the House of Lords, on Monday last, Lord Wemyss raised a discussion on Socialism and the tendency of recent legislation in respect thereto. Lord Salisbury said that Socialism was a great mistake, and implied the State taking upon itself the duties of an individual. Nevertheless his lordship said that agitation indicated existence of evils which it was the duty of Government to remedy. The evils are spreading. Steps should be certainly taken to root them out. But it requires a statesman of greater strength than Lord Salisbury to find the remedy.

THE Delegates of the Indian Congress were enterained the other day by the Manchester Reform Club at a banquet. Mr. Jacob Bright, who presided, said that he thought the claims of the Congress moderate, and it was desirable they hould be conceded. Mr. Mudholkar describe d in detail why India needs representation, and quoted Mr. McLean in support of his argument. Babu Surendranath Banerjee, in replying to Mr. Goschen's recent charge that Indian reformers were in correspondence with the Irish-American League, declared the assertion to be absolutely baseless. Only one Indian, he said, had been known to correspond with a Fenian, and he was an anti-Congress-wallah and was recently quoted in the *Times* as such. Sir W. Wedderburn also spoke, and all the speakers gracefully referred to the late Mr. John Bright's services to India.

IT is with no small amount of pleasure we read that the Indian delegates have created a considerable impression even in Wales. At Swansea, where the principal speakers were Messrs. Dadabhai Nuoroji and Surendranath Banerjee, the chair was occupied by the Mayor of the borough, and the proceedings, according to the *Conservative Mail*, were unanimous in favour of the elective principle. At Cardiff Mr. Hume also spoke at some length. Here the principal feature seems to have been the reading of a letter from the Parliamentary representative of the town, Sir E. J. Reed (a member of Mr. Gladstone's last administration), and in it the writer announces his intention of voting for Mr. Bradlaugh's amendment to the India Office Bill. Sir Edward Reed is satisfied that "with Lord Dufferin's very definite and deliberately formed views before him" Viscount Cross made a grave mistake in not providing for election in his measure. It is understood that Sir E. Reed is not the only ex-official who has intimated his intention of supporting the junior member for Northampton. Mr. Herbert Gladstone seems to have changed his views since he contributed an article to one of the monthly reviews on returning from India. He is now converted to the introduction of the elective principle. It is said that the effect produced in South Wales is entirely due to Babu Surendranath Banerjee's eloquence. When the mail left preparations were being made by ten federated associations of Welshmen for a grand demonstration in favour of the Indian Congress movement. Special excursion trains were to be run to bring visitors from all parts of the principality to some central point of meeting.

A SERIOUS charge has been brought against Mr. Tweedie, the Sessions Judge of Patna. The following telegram from Bankipur speaks for itself :—"Great sensation has been caused by the illegal proceedings of Mr. Tweedie, the Judge, in the local *Kayastha Gazette*. It is rumoured that the Judge consulted Government law-officers whether a suit for defamation lay. Their opinion was unfavourable. A list of the Kayastha *Amlas* in the Civil Courts was prepared, and pressure was put on them to repudiate the *Gazette's* action, as a Kayastha paper; but charges not being denied, such repudiation is no justification for the Judge. All connected with Law Courts hope that the Govenment and the High Court will take notice of the matter, as the administration of justice has been brought into contempt." These proceedings of Mr. Tweedie should be inquired into. The *Kyastha Gazette* after quoting the Bengal Government Circular No. 25, dated February 20th 1873, which lays down the "Rules of Arbitration by Public Officers", remarks:—

"And with this circular in existence, not only in existence, but in force, not only technically in force, but in universal application, Mr. Tweedie has chosen to constitute himself, or allowed himself to be named, an arbitrator in the division of the estate of the late Nawab Syed Lutif Ali Khan, C. I. E. of Patna city, between the surviving sons and daughters of the deceased, among whom there are disputes of various sorts as to succession and extent of shares ; and for this purpose, Mr. Tweedie has during the past week, not infreqnently even subtracted from his Court-hours to go to Patna City on his charitable errand. It is certain that the words of the circular in question do not admit of being quibbled into meaning anything in extenuation of Mr. Tweedie's conduct ; it is also certain that Mr. Tweedie has not been 'authorized by his immediate superior' or 'directed by a competent Court' to act as an arbitrator in the matter, and it is more than certain—not only 'likely'—that the matter in question will come before Mr. Tweedie in *more than one shape* in his judicial capacity as Judge of Patna."

We hope that the attention of the Government and the High Court should be drawn to this matter as early as possible.

THE President of the local Society for the Prevention of cruelty to animals has written a letter to a contemporary stating that, so far as he could ascertain, the utmost precautions had been taken by the Police to prevent any unnecessary pain or cruelty in the carrying out of that unpleasant business relative to the killing of stray dogs. At the same time he invites those cognisant of any cases of cruelty to communicate with the officers of the Society with a view to investigation and inquiry. The letter undoubtedly does credit to the kindly instincts of the President, the Society and the Police ; but we cannot help wishing that all these worthy people, while exhibiting so much exemplary zeal on behalf of the dumb creation, had also shown some little consideration for the feelings of the public as well. What could be more unpleasant to those compelled to endure such sights—especially nervous bodies and delicate children—than the spectacle of the dead body of a dog with his neck severed, lying by the roadside for a couple of hours of a morning or an afternoon ? And at some corners one could see a number of such bodies in a heap. Surely some arrangements might easily have been made for the immediate and prompt removal of the carcases.

THE annual general meeting of the Bengal National Chamber of Commerce was held on Monday afternoon, the 19th instant, at No 18 Strand Road. Babu Juggennauth Khunnah, the the President, occupied the chair, and there was a good attendance of members. A very satisfactory report for the past year was read by the Secretary, Babu Sitanath Roy, from which it will be seen "that the Chamber's efforts to promote the interests of Indian trade and commerce have had the appreciation and sympathy of the entire mercantile community, and that their representations on several matters touching inland trade and commerce have been successful in eliciting some degree of attention from Government and those in authority, though in several matters they were not treated with the courtesy which they had reason to expect. It is satisfactory, however, to note that the Chamber has been gradually, but steadily, extending its sphere of usefulness, by taking action in every matter of importance to inland trade. It is also a matter for congratulation that the number of paying members is on the increase, it having risen from 55 to 60—the number on the rolls of the Chamber at the close of the year 1888; and that the zeal and activity the members show no signs of abatement, but rather evince a persistent desire to persevere and promote the best interests of the Chamber." The report was unanimously adopted and the following office-bearers were elected for the coming year :—Babu Chundi Lall Sinha, *President.*—Kumar Rameswar Malia, Rai Tejnarain Sing, Babu Sew Bux Bogla, Babu Janakinath Roy, Mr. R. D. Mehta, and Mr. H. M. Rustomjee.—*Vice Presidents* :—Babu Kanye Lal Khan, Babu Kallykristo Paramanick, Mr. J. Ghosal, Rai Budree Das, Babus Adayta Charan Mandal, Dooley Chand, Juggut Chunder Shaw Chowdry, Bholanath Dhur, Narain Das, Belasee Ram, Guru Das Kundu Chowdhuri, Bissumbhar Sikhdar, P. N. Mitter, Herandro Lall Roy, Mohesh Chunder Chowdhry, and Omer Chund Roy, *Committee* :—After a few words from Babu Sew Bux Bogla, regarding the arbitrary assessment of the Income-tax and the injury it was doing to the commerce of the country, the retiring President made a few remarks as to the work of the past year. The new President then took the chair and returned thanks for the honour they had done him in electing him to that office—which brought the proceedings to a close.

IT would seem that, notwithstanding all the trouble which the Government have taken to regulate the emigration of coolies into Assam, there is yet a great deal to be done by way of protecting these poor creatures from fraud

and imposition, if we are to believe the story related in the *Statesman* that on Wednesday morning last a large number of coolies, who had been booked at the Sealdah station, to proceed by train to Assam, to work on tea gardens th re, got out of the carriages as the train was about to start and refused to go on the journey. On inquiry, it turned out that the collecting sirdars had hoodwinked the poor people by telling them that they were to be employed upcountry in the vicinity of the Eastern Bengal Railway Line, and it was only at the last moment that they discovered that their destination was Assam, which if they had known before, they would never have consented to. On looking round for the sirdars of course they were not to be found. The provision of the law which makes it penal for collecting sirdars to misrepresent matters to the coolies they are collecting should be strictly enforced. If there be conviction and exemplary punishment of about half-a-dozen or so of these collecting sirdars they would soon put a stop to this nefarious game. We are by no means desirous of discouraging the planting industry of Assam and nothing would give us greater pleasure than to see labourers resort thither in abundance—but that must be willingly, cheerfully, and of their own accord; they must not be inveigled there by the misrepresentatious and rascalities of collecting sirdars.

THE other day, the Advocate General, in addressing the High Court on the subject of Mahomedan oaths, made the following curious statements in regard to the old Supreme Court of Calcutta. He said 'the Moslem interpreter employed in adminstering oaths to witnesses made a good deal of money by means of a private understanding with the witness as to the mode of adjuring him. The form binding [redacted] Mahomedan's conscience is to make the rest on his head while oath is administered. But if the Koran is skilfully held just above head so as not to be in actul contact with it, form is not valid and the oath not binding. By a witness was thus enabled through the aid the interpreter to lie without perjury. From equally good authority it is said that in an insolvency case in which a Jew sought the benefit of the Act a well-known barrister represented an opposing creditor. His instruction had been to question the applicant in regard to certain matters in which his answers, if affirmative, would disclose valid ground for refusing the application. To the surprise of counsel the Jew denied everything, and it seemed as if counsel's instructions had been futile. At this juncture it was suggested that the Jew be *required to swear on the life of his son.* The Advocate put this unusual suggestion to the presiding Judge who, oddly enough, adopted it and the Jew was adjured accordingly. The same questions were again put to him, but this time they elicited affirmative replies, and counsel's object was accomplished."

DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL.—ITS UNEQUALLED EFFICACY IN CONSUMPTION AND WASTING DISEASES.—Dr. Henry Hanks, author of "Consumption its Treatment and Curability," writes —"The superior efficacy of Dr. de Jongh's Light-Brown Cod Liver Oil over the Pale Cod Liver Oil has proved, in my experience, unequivocal. Patients who have persisted for several months in the use of the latter, with scarcely any perceptable improvement, have, after a brief trial of Dr de Jongh's Light-Brown Cod Liver Oil, required such fatness, and those distressing symptoms accompanying emaciation have so rapidly subsided, that I have been induced to confide in its reputed remedial powers, and consequently to advise its substitution for the Pale Cod Liver Oil." Benjamin Clarke, Esq, M. R. C. S. F. L. S., author of "Notes and Suggestions on Cod Liver Oil and its uses," writes—"The effect of the Pale Oil on the circulation is so feebly marked as not to be perceptible; so that in some cases of extreme debility, the patient, from the slowness or its action, is in danger of sinking from exhaustion, oa the disease, as in consumptions, may become incurable from protraction. My inference agrees with the remark that Dr. de Jongh' Light-Brown Oil effects a cure in half the time that the Pale Oil does, Dr. de Jongh's Light-Brown Cod Liver Oil is sold only in capsuled imperial half-pints, pints and quarts, by all chemists, druggists, and store-keepers. Sole Consignees, Ansar, Harford Co., 210, High Holborn, London.

We congratulate Messrs. Marshall Sons & Co. on their winning six first prizes at the last New-Zealand International Exhibition for engines and other machinery of different sorts. New Zealand is undoubtedly a big market for steam machinery, and it is no small honor that amongst all exhibitors they are the only firm that have earned these special awards.

THE BIRTHDAY HONOURS.

A Gazette of India "extraordinary," dated the Tuesday the 20th instant, contains the following list of honours:—

STAR OF INDIA.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said order:—

To be Knights Grand Commanders.

The Hon. Andrew Richard Scoble, Q. C., C. S. I., Legal Member of the Legislative Council of India.

Dennis Fitzpatrick, Esq., C. S. I., Civil Service, Resident at Hyderabad.

To be Companions.

Colonel C. K. M. Walter, Agent to the Governor-General in Rajpootana.

Frederick B. Peacock, Esq., Bengal Civil Service, retired, late Member of the Board of Revenue, Bengal.

James R. Naylor, Esq., Bombay Civil Service, Legal Remembrancer, Bombay.

Frederick W. R. Fryer, Esq., Bengal Civil Service, Financial Commissioner and Chief Customs Authority, Burmah.

The Hon. Robert J. Crosthwaite, Judicial Commissioner, Central Provinces, Additional member of the Viceroy's Legislative Council, on deputation.

Surgeon-Major A. S. Lethbridge, Inspector-General of Jails Bengal.

INDIAN EMPIRE.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Order:—

To be Knights Grand Commanders.

Baron George Robert Canning Harris, Governor and President in Council, Bombay.

His Highness Bahadur Khanji, Mahobat-Khanji, Nawab of Junagarh, in Kathiawar.

His Highness the Nawab Mahammad Ibraham Ali of Tonk, in Rajpootana.

His Highness Sir Syed Hassan Ali Khan Bahadur, K. C. I. E., Nawab of Moorshedabad.

To be Knight Commanders.

The Hon. James Bellet Richey, Bombay Civil Service, C. S. I., third Member of the Council, Bombay.

James Robert Reid Esq., Bengal Civil Service, retired, late Chief Secretary to the Government of North-West Provinces and Oudh.

To be Companions.

Pratap Narayan Sing, Bahadur, Jashpur.

Colonel Samuel Swinton Jacob, Bombay Staff Corps, Public Works Department, Jeypore State.

Rai Bahadur Pundit Suraj Maul, Revenue Member, Maharaja's Council, Cashmere.

John D. Rees Esq., Madras Civil Service, F. R. G. S., Private Secretary to the Governor of Madras.

Khan Bahadur Abdul Karim, Meerut.

The Hon Alexander McHinch, Merchant of Karrachee, Additional member of the Council, Bombay.

Rai Bahadur Kesri Sing Thakur of Kachawan.

Robert Turnbull Esq., late Secretary to the Municipal Corporation, Calcutta.

James Buckingham Esq., (Manager, Amgooree Tea Estate,) Major, Sibsagar Rifles.

J. G. Horsfall Esq., Madras Sivil Service, Magistrate, Collector, and Agent to the Governor of Madras, Ganjam.

James G. H. Glass Esq., C. E., Superintending Engineer and Secretary to the Chief Commsesioner, Public Works Department, Nagpore.

Edmund Neel Esq.,

Captain G. Holford, Equerry to his Royal Highness Prince Albert Victor.

NATIVE TITLES.

Dewan Bahadur.

To P. Rajarathna Mudahijar, Madras, the title of Dewan Bahadur as a personal distinction.

Shams-ul-ulma.

To Moulvi Abdur Ranj, of Patna, the title of Shams-ul-Ulma Khan Bahadur.

The title of Khan Bahadur is conferred upon the following gentlemen.

Nanabhai Kavasji, of the Police, Bombay.
Burjotjee Rustomjee Mistry, Bombay.
Liakat Husain, Meerut.
Mahammad Amir, Police, Peshawur.
Azim Khan, of Gulmiani.
Karim-ud-din Ahmed, of Kotana.
Khoda Bukah Khan, Punjab Police.
Ghulam Kadir Khan of the Gwalior Police.
Yar Mohommed Khan, Assistant Commissioner, Hyderabad.
Moulvi Mir Munshi, Rajpootana.
Shaik Abdur Rahim, Medical Department, Bengal.

Rao Bahadur.

R. Suriya Rao Nayudu, Deputy Collector in the Kistna District in the Madras Presidency; Chandasing Kansing Shahani, late Mukhtyarkar of Mehar, in the Province of Sind; Thakur Jewan Singh of Jakhnoda, Alirajpore, in Central India; Gajanan Krishna Bhatavadekar, Subordinate Judge in the Bombay Presidency, Settlement and Ginas Commissioner in the Baroda State; Dhakji Kashinathji Personal Assistant to the Commissary-General of Bombay.

Rai Bahadoor.

Baboo Nalinaksha Bose, Honorary Magistrate and Chairman of the Burdwan Municipality; Sobha Ram, Assistant District Superintendent of Police in the Punjab; Thandi Ram, late Extra Assistant Commissioner in the Punjab; Amar Singh Inspector of Police in the Punjab; Thakur Maharaj Singh, Honorary Magistrate of Sagur, in the Central Provinces; Rai Seth Samir Mull, Vice President of the Ajmere Municipality.

Rao Sahib.

Antaji Narayen Kotnis, Vice President of the Taluka Local Board of Vingorla and Member of the Vingorla Municipality in the Bombay Presidency; Damodar Narayan, late Honorary Assistant Engineer in the Public Works Department of the Government of Bombay; Balwant Rao Bhuskute Honorary Magistrate and Honorary Extra Assistant Commissioner of Nimar in the Central Provinces.

Rao Sahib.

Raja Lall, late Supervisor in the Military Works Department; Lala Jowahir Lal. Supervisor in the Military Works Departmens; Bhoit Ram Supervisor in the Military Works Department; Babu Malak Raj Station Master at Sabatmati junction, Bombay-Baroda and Rajputna Malwa-Railway.

Rai.

Dewan Chand of Sialkote in the Punjab. Isri Pershad Tewari; Contractor in the Central Provinces.

Thaye gaung Nawe Da Ya Min.

Maung Kyaw Gaung Shwehmen Myothungyi of Seinnan Ye-u district; Maung Dun, Myothugyi of Moda. Katha district Maung Man Assistant Superintendent of Police Paungde, Prome district; Maung Shawe Thin, Assistant Superintendent of Police Taudoon.

LOCAL.

TO HIS EXCELLENCY THE MOST HONOURABLE HENRY CHARLES REILY MARQUESS OF LANSDOWNE, G. C. M. G., G. M. S. I., G. M. I. E.

Viceroy and Governor-General of India,

The humble Memorial of the Bengal Chamber of Commerce

RESPECTFULLY SHEWETH,—That on the 21st of March last Your Memorialists addressed a letter No. 238 90 to the Department of Finance and Commerce of the Government of India, in which they forwarded to that Department a representation submitted by the Chamber of Commerce at Rangoon, to the Chief Commissioner of British Burmah, on the subject of the levy, by order of the Government of India, under the Provisions of Act II. of 1886, of Income Tax on the profits on consignments made to British India by persons not resident in British India.

Your Memorialists in that communication, entirely supported the view of the Rangoon Chamber of Commerce, that the suggestion is an impracticable one, and they therefore added an expression of their trust that Your Excellency in Council would be pleased to withdraw any orders which may have been issued on the subject.

Your Memorialists were informed in reply to this representation, in Finance and Commerce Department's No. 1515, dated 31st March 1890,—"that the Government of India will await the reports of the local authorities, before further considering the decision arrived at on the subject, in the Resolution No. 5441, dated 23rd October 1889." That Resoluton does not appear to have been published in the *Gazette of India* or in the *Calcutta Gazette*, though a circular based thereon was published, as the correspondence shows, in the *Burma Gazette* of 30th November last.

Your Memorialists, as they now learn from Finance and Commerce Department's letter No. 2157 of 1st May current, were in error in supposing that the whole matter was under reconsideration pending the receipt of the views of the Local Government. This letter clearly states that the orders to levy Income Tax on profits on consignments of goods sold in India must be carried out, and that no further consideration of the matter will be given "pending receipt from the local Revenue Authorities of reports on the operation of the orders."

While this correspondence was in progress the Collector of Income Tax at Calcutta, issued a circular, based upon the Resolution of the Government of India, No. 5441 of 23rd October last, in which he called upon those concerned to submit to him "within ten days from the date of receipt of this requisition," "a list of the persons, firms or companies who consign goods to you for sale." Your Memorialists respectfully beg to attach

hereto copy to this circular for the information of your Excellency. The circular demands (*a*) a return of the profits upon such consignments taxable in India; (*b*) failing such a return, a return of the gross proceeds realized on account of each consignor in the financial year 1889-90; (*c*) a return of the gross proceeds of the various descriptions of goods consigned; (*d*) the opinion of the consignees as to what percentage of profits may fairly be assumed on each description; (*e*) consignors are in future to furnish their representatives in India with information, to enable them to make correct returns of profits. The circular concludes with a reminder that persons paying this tax are indemnified under section 49 of the Act for deducting it from "the income belonging to another person."

Your Memorialists would respectfully point out that the circular makes demands upon consignees with which it is impossible for them to comply, inasmuch as they have no means of compelling consignors, resident out of India to give the information required, and no means by which they could themselves pretend to estimate the profits on consignments made to them. Your Memorialists feel themselves bound to protest in the strongest manner against the suggestion that a percentage of the gross proceeds on account of a consignor should be accepted as profits assessable to Income Tax in India, and they also protest against the assumption that any indemnity under Act II. of 1886, would avail against the determination of a consignor resident out of British India to disallow the payment made on account of the tax. It has been pointed out in the *Manchester Guardian* of February 28th last, that the policy of the Resolution of 23rd October 1889, "is the more obviously unwise when it is quite clear, that the means of evasion are ready and undiscernable." Again the same paper remarks—"It leaves room for infinite ingenuity in escaping proper contributions to the Revenue, and it certainly neglects the first principle of taxation, *viz.*, that the incidence of the tax should be uniform and certain, and that its method of levy should leave the least possible motive for, and the least possible means of, evasion."

Your Memorialists would respectfully confess themselves unable to comprehend upon what grounds merchants in foreign countries could possibly be expected to disclose the results of their business to collectors of Indian Income Tax, and they would ask to be allowed to point to the inevitable friction, irritation and discontent which must wait upon any attempt to levy an Income Tax on profits on consignments. There will naturally be the greatest possible objection on the part of consignors to disclose to their consignees the profits they make on their consignments. Such a system, supposing it could be followed, would upset all business arrangements and confidence and would be most mischievous in its results.

That assuming for instance a consignor had hit on an article of export the sale, of which in India left him a profit of 25 percent to disclose this to his consignee, to his consignee's office, to the tax collector and his office could not fail to have the effect of flooding the Indian market with the article and completely spoiling the consignor's business. On the other hand it may be said that the consignor may, if he choose, leave his profit to be assessed by the Income Tax collector, in which case it will be assessed at something like 10% of the gross proceeds, but this again will lead to trouble inasmuch as consignors may only declare their profits when they are under 10%, so that he who is making only 10% profit will be subjected to the same tax as he who is making 25%. In the same way a dishonest consignor may return his profit at 2½%, while it may be actually ten times that figure, and an honest man will be obliged to declare his real profits and will thus be handicapped by his dishonest neighbour. The proposal to tax profits made on consignments will, in the opinion of Your Memorialists, be nothing short of placing a premium on dishonesty.

Then again the amount of trouble and correspondence which is bound to follow a proper working of the rule will be so great that Your Memorialists feel sure it cannot have been realised when the Government of India decided to introduce the rule. In many cases consignments made to this country are sold not only without profit but at an actual loss to the consignor, and in such cases, while no profit is returned to the tax collector, Your Memorialists well know from their past experience of the inquisitorial system which is in force in the Collector's office, that such statements will only be accepted when proofs of their correctness are produced, and as these proofs can only be given by the production of the consignors' books possibly in Chinese, Persian, Swahili, Arabic, French, German, Portuguese, Italian, Japanese or English, it will only be possible to produce the necessary proofs at the expenditure of a great amount of time and labour. In fact consignees in this country as well as the tax collectors will require large augmentations to their establishments (including interpreters) to cope with the additional work which will be thrown upon them by the rule under reference, if it is to be properly carried out.

In very many cases indeed Your Memorialists fail to see how consignees or consignors are to be able to state properly the profits made on individual consignments by consignors. Consignors are in many cases manufacturers of the articles which they consign, and the profit or loss made on their Indian consignments is merged in their general business and cannot be kept distinct.

The proposed tax is for all practical purposes a duty on imports,—an import duty to which the objections are out of all proportion to the possible gain to the Indian Revenue, and to which the arguments successfully used in 1863, against a similar proposal, would apply with added force. Your Memorialists therefore feel themselves compelled to support and emphasise the suggestion they made in their letter of 21st March last, that the orders already issued on this subject may be withdrawn.

Your memorialists would have been glad if they could have concluded their Memorial with that respectful petition, it is a matter of regret to them to be compelled to go on to challenge the Income Tax as a tax in any way suited to such a country as India. Although the Government of India has for thirty years endeavoured to engraft direct taxation upon the revenue system of India, its success is thus estimated by Mr. Westland in the Financial Statement published in the *Gazette of India* Extraordinary of March 26th, 1888.

"The Government of Bengal says:—

"The unpopularity of a direct tax may be greatly enchanced by injudicious administration, but the Lieutenant Governor is glad to be able to record his belief that in the previous year the dislike to the tax has not been seriously aggravated by errors in its working"—and this expresses the view generally of the other Government.

The circumstances, upon the absence of which the Lieutenant-Governor of Bengal congratulated himself in 1888, have in 1890 revived on all hands the antagonism and dislike to this tax. Not only have the mercantile community to complain of the attempt to tax consignments, but they have been called upon to furnish improper details as to partnerships, while Banks have been requested to submit lists of their depositors. Further, on all sides, there is an outcry against the rigour with which the tax is levied. The Hon'ble Sir David Barbour in his Budget speech delivered in Council on 21st March last, bore the most convincing testimony to the truth of this statement when he said: "The collections in India shew an increase of Rx 44,699 or 3·23 percent. of which rather more than a third occurred in Calcutta.

Your Memorialists do not desire to go over the well known arguments against direct taxation in such an Empire as India. They are content with the testimony of the Government itself, that thirty years of official effort and under many and various disguises have utterly failed to make such a tax either acceptable to the people, fair in its incidence or so reasonably remunerative as to justify the Government in continuing its imposition. Mr. Westland in his Financial Statement of March 25th, 1888, already referred to, effectually disposes of the argument based upon the fairness of the impost as a tax on the Indian people. He shows that it is in a special manner a tax upon the presidency cities and the trading community. In Calcutta the incidence of the tax on each person was Rs. 82, in Bombay City Rs. 68, in Madras City Rs. 62, nowhere else was the incidence more than Rs. 29. If the number of population to each rupee of the tax be taken, then the figures are for Madras City 1·3, for Bombay City, ·55, and for Colcutta ·44. Taking only Calcutta and Bombay City Mr. Westland says: "The collections from these two cities therefore form more than one-fourth of the whole collection in India." Your Memorialists would add that if the incidence of the tax in the presidency cities be compared with its incidence in each Presidency the result is as follows:—

Percentage of Bombay City to Bombay ...	54·6
Percentage of Calcutta to Bengal ...	50·4
Percentage of Madras City to Madras ...	21·6
Percentage of Presidency Cities to all India	26.7

Your Memorialists would most respectfully invite Your Excellency's attention to the significance of these figures. Your memorialists hold that nothing could so clearly show that the tax is most unjust and oppressive upon those on whom it falls, and that this result of a generation of endeavour proves beyond doubt or question that the Income Tax is most partial in its operation, is unsuited to the country and the people, and has been a special burden upon the presidency towns from which they have, as against the Empire, generally a claim to be relieved.

Complaints are becoming rife all over the country in regard to the working of the Act, and the result cannot fail to end in most serious discontent which may in turn lead to grave consequences. Indeed attempts are actually being made by agitators to turn the chronic dislike of direct taxation to account. Of all civilised countries in the world India is perhaps that least adapted for the imposition of a direct tax such as that upon income. India is essentially a country of petty traders, who regard the visits of the collector and his enquiries into thier business affairs as irritating and onoxio[illegible] the extreme, and the fact that a large perce[illegible] of the population escapes the tax altogethe[illegible] bribery or false declarations makes its incide[illegible] on those who do not resort to such devices all more objectionable.

It is only nineteen years ago that the Hon'ble Mr J. D. Inglis speaking with the authority of a Member of the Board of Revenue of the North Western Provinces said in the Legislative Council:—

"It may be true that only, 1 in 300 of the people pay Income Tax to Government, but it is equally true that of the 299 remaining, at least one-half are subjected to the most vexatious oppression, inquisition and extortion when the preliminary lists are being drawn up, and that a very large number of these men have to pay in order to keep thier names out of the lists."

"It is, I believe, no exaggeration to say that for every man who pays Income Tax to Governmentr, twenty pay to get off, and that for every rupee that is paid in to the treasury, another is paid to the subordinate native officials, that is, that the natives of India paid last year upwards of two million pounds sterling as Income Tax to Government, and upwards of two millions more as bribes. Everywhere, throught the country, the people are being demoralised by the tax; everywhere (false?) returns are sent in; everywhere the trading classes are beginning to keep two sets of books, one set showing accurately the real transactions, the other containing a carefully prepared garbled account to be shown to the Income-Tax Assessors."

Your Memorialists respectfully submit that what was then, after enquiry, admitted by Mr. Secretary C. A. Elliot to be "in the judgement of the Lieutenant-Governor" "to a very considerable extent well-founded," is equally true to-day. Of all countries in the world India is the one in which it is most necessary in order to prevent the evasion of taxation to cover up the tax, so that the taxpayer shall not notice directly the amount of his contribution to the revenue or the manner in which that contribution is made.

The existing Income Tax levied under Act II. of 1886, was, Your Memorialists would point out, a special call upon the country, and was met and accepted as such a special call, and ought now to be removed. With a surplus of two and three

quarter crores of rupees and with the finances in a sound and healthy condition, the Government is in a position to recognise the loyal and patriotic efforts made in 1886, so cheerfully, at the call of Your Excellency's illustrious predecessor, the Marquess of Dufferin. In winding up the debate upon the measure, which took place on the 11th January 1886, His Lordship admitted that it was "a measure which the Government have introduced with a considerable amount of anxiety and reluctance." His Excellency at the same time accepted the support accorded to Government on that occasion as—

"A better proof and test than any that could be produced of the solidarity of the interests which unite Her Majesty's Native and British subjects in one common feeling of loyalty towards Her Majesty's person and Her Empire."

Your Memorialists would, therefore, most humbly solicit Your Excellency:—That the orders of October last ditecting the levy of Income Tax on profits made on consignments of goods to India by persons resident out of India, may be withdrawn in conformity with the similar decision arrived at by Government so far back as 1863.

And that having regard to the following facts,—that Act II. of 1886 represented a special necessity of the State, that the condition of the finances now is not only favourable but encouraging, and that the accumulated experience of thirty years has not removed a single objection to the Income Tax, but has, on the other hand, confirmed its unsuitability to the character and circumstances of the people of this country, an assurance be given to the public that the whole subject of the continuance of the Income Tax shall be taken into consideration.

And Your Memorialists as in duty bound will ever pray.

[redacted]

JAS. L. MACKAY ..... *President.*
W. W. PETRIE .. *Vice President.*

A. WILSON ..
JOHN A. RALLI ..
GEO. W. WALKER..
A. SIMSON .. } *Members of the Committee.*
C. E. SMITH ..
JOHN F. MACNAIR..
J. A. TOOMEY ..

for themselves and the Members of the Bengal Chamber of Commerce

S. E. J. CLARKE.
Secretary.

Calcutta, 20th May 1890.

BENGAL CHAMBER OF COMMERCE

CALCUTTA, 16*th May* 1890

Circular NO. 33-'90.

MEMO:—In connection with the question of the levy of "Income Tax on the profits made in British India by a person who is not resident in British India, but who consigns goods for sale to an agent residing there," the Committee of the Chamber of Commerce direct me to circulate for information Resolution No. 5441 of 23rd October 1889, being the original orders *upon which action by the Collector of Income Tax has been taken.*

S. E. J. CLARKE,
Secretary.

No. 5441.

GOVERNMENT OF INDIA,
DEPARTMENT OF FINANCE AND COMMERCE.
SEPARATE REVENUE.

Assessed Taxes.
Income Tax.

RESOLUTION.
Simla, the 23rd October 1889.

READ—

Resolution in this Department, No. 5221, dated the 29th October 1863.

Letter from the Government of Bengal, No. $1\text{-}\frac{3\text{-A}}{2}\text{-}2$ dated the 2nd February 1889.

Letter to the Governments of Madras and Bombay, No. 1110, dated the 4th March 1889.

Letter from the Government of Madras, No. 557, dated the 4th July 1889.

Letter from the Government of Bombay, No. 3504, dated the 14th September 1889.

RESOLUTION.—With the letter of 2nd February 1889, the Government of Bengal referred for orders a question raised by the Board of Revenue whether the profits of a person not resident in British India on goods consigned by him to an agent residing in British India for sale in this country should be exempted from the tax leviable under Act II of 1886 The Board was of opinion that, regard being had to the nature of the transactions, there would be great difficulty in deciding what portion of the profits arose in British India, and suggested the reissue of an order of the Government of India given in 1863 in which it was decided not to tax such profits. The Government of Bengal supported this suggestion.

2. The Government of India was not satisfied that an attempt should not be made to assess these profits to Income Tax, and the question was referred to the Governments of Madras and Bombay for their opinion. They were also asked to state the practice adopted in regard to the assessment of such profits, and whether it would not be expedient, in view of possible difficulties in ascertaining the profits, to assume as profits a certain proportion of the gross proceeds realised in British India, say 10 per cent., leaving it to the agent or owner to shew cause for the reduction or remission of the assessment.

3. In Madras it appears that such proceeds have not as yet been assessed; but the Government of Madras considers that there is no reason why such income, or any portion of it, should be exempted when the whole income is taxable under the Act; that there can be no greater difficulty in ascertaining the profits in such cases than in the case of any other kind of trade or industry; and that a true return can be obtained by the exercise of the power given to the Collector under section 18 (1) of the Act,

4. In Bombay also the profits of consignors of goods to India have not yet been assessed to the Income Tax, and the Gvernment of Bombay is in favour of continuing the existing practice. It does not approve the suggestion to tax a certain proportion of the proceeds.

5. The Governor-General in Council believes that the extent of the trade in goods consigned to India for sale on account of persons out of India through agents in India has materially increased since 1863, when the decision was given that no attempt need be made to assess the profits on such consignments. It is probable that the revenue lost by the exemption of this trade from taxation is considerable.

6. There will doubtless be difficulty in deciding what portion of the profit taxable under the law arises in British India; but it should not be hastily assumed that this difficulty is insuperable. The agent of the consignor of goods to India might be required, under section 18 of Act II of 1886, to furnish a return of such profit; and, if he should be unable to do so, a percentage of the gross proceeds, varying according to the circumstances of the case, might not unreasonably be held to be profit, leaving it to the assessee to shew cause why the assessment made should not be maintained.

7. The Governor-General in Council desires that the Local Governments will give directions for the assessment of such profits, either in accordance with the method now indicated, or in such other manner as may commend itself to their judgment. When the practice of taxation has been introduced, the consignor of the goods will doubtless take the precaution of furnishing to his agent such information as will enable him to make a correct return of the profits.

ORDER.—Ordered, that a copy of the foregoing Resolution be forwarded to all Local Governments and Administrations for information and guidance.

E. J. SINKINSON,
Secretary to the Government of India.

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Sole Agent.

Extract.

SIR CHARLES DILKE ON THE INDIAN NATIONAL CONGRESS.

(*India.*)

POSITION OF EDUCATED NATIVES.

Whatever may have been the merits of the Ilbert Bill, much of the agitation which arose upon it was mischievous in its effect, tending as it did to delay inevitable concession in the direction of throwing open more responsible posts to natives, a change which, owing to interested opposition, will necessarily come rather too slowly than too fast. While the writings of men like John Strachey, who sincerely desire the good of India, but who are imbued with officialism, suggest that it is possible to maintain an attitude of resistance towards the aspirations of the educated natives (though the writers are willing to admit not only that our government of India is not popular) non-official Englishmen, trying to discover for themselves where lies the wisest course, are likely come to the opposite conclusion. These will believe that, for the sake of the permanence of our rule, we must bend in a considerable degree before the breeze of the new opinion, and also that it would be possible to do so in such a manner as to strengthen rather than weaken our hold upon the country. In the first place it must be remembered that there is nothing before the native mind to replace our Government, and that even among the wilder spirits of the Opposition there is no intention of attempting to replace it, although there may be that of altering it to an extent which it will not bear. It is for us to see in what degree it is possible to give satisfaction to the critics, without weakening, although we may modify, the nature of the fabric. Above all it is essential to the continuation of our rule under the changed conditions that the individual Englishman in India should behave towards the people as the best behave at present. Sir John Strachey himself has written: "It cannot be denied that the ordinary Englishman is too rough and vigorous, and straightforward to be a very agreeable person to a majority of the natives in India;" but, while staight-forwardness and vigour are admirable qualities, roughness, such as would not be for one moment borne by the meanest man at home, is less worthy of imitation when we are dealing with a population courteous and submissive beyond the conception of home-staying Britons.....It may be true that the native reformers do not sufficiently denounce what Sir John Strachey calls "atrocious practices which, under the cover of immemorial custom, are followed throughout India;" but to attack "political agitators" for "sedition and hatred to the British Government, thinly veiled under frequent and fulsome expressions of devotion and loyalty," is not to advance matters, but, on the contrary, only to increase the want of sympathy between our Government and those who have been trained by our own acts to be our critics.

THE NATIONAL CONGRESS.

The National Congress movement is based upon our declarations of 1833, and 1835, and 1858. The spokesmen of the natives point out that in 1833, after much debate, Parliament declared "that no native of India shall by reason only of his religion, place of birth, descent, or any of them, be disabled from holding any place," and that in the proclamation of 1858 these words occur: "Our subjects, of whatever race or creed, be freely and impartially admitted to offices in our service, the duties of which they may be qualified by their education, ability, and integrity duly to discharge." The natives declare that these promises have been violated in the past, and

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A CARD.——AN IMPORTANT DISCOVERY is announced in the *Paris Figaro*, of a valuable remedy for nervous debility, physical exhaustion, and kinderd complaints. The discovery was made by a Missionary in old Mexico; it saved him from a miserable existence and an early grave. The Rev. Joseph Holmes, Bloomsbury Mansions, Bloomsbury Square, London, W. C., will send the prescription, free of charge, on receipt of a self addressed stamped envelope. Mention this paper. 10

assure us that if in these days of extending education we alienate the educated class, and force them to believe that as long as the English remain in India there will be no place in Government for them, we shall weaken our hold upon the country, and our ability to tax it sufficiently to provide for military defence against the armies of a first-class power.

Lord Macaulay in his minutes and his speeches foresaw all the difficulties of the present time, and was for facing them. After the Mutiny, when the country was crammed with British troops, we were tempted to withdraw from the position of 1833 and of 1835; but, instead of withdrawing from it, we deliberately reaffirmed it. Since that time we have extended English education and the use of the English tongue, but looking to the present defusion of administrative power among natives it must be confessed that we have in some degree disregarded our own promises. This is shewn by the class of men who go from our Indian colleges to take part in ruling Native States because they have not sufficient opening under us. The result is a natural, though a partial, discontent, and in creating a single India for governmental purposes we have not erected a fabric which in itself does much to unite native discontent throughout India, but have, in our own tongue, given the discontened a common language known to all journalists, barristers and most clerks—known, that is, to the whole of those likely to furnish the spokesmen of discontent.

The Congress Movement Natural.

That gatherings in the nature of the National Congress should take place was to be expected, and was in fact inevitable, and the demands which have been made—both those which are reasonable and those which, through made in reasonable language are unreasonable—are also such as might have been foreseen. As has been pointed out by Sir Henry Leland Harrison (who has had great experience as Chairman of the Corporation of Calcutta and Commissioner of Police, and also by reason of his membership of the Legislative Council of Bengal); much of the opposition to Congress ideas arises from the personal unpopularity of those who advocate them—men who in a Conservative country have been branded by the repellant name of "agitators." Although it may be true that the Indian "agitator" is unwarlike; that he is despised by the fighting classes, and disliked by the religious; yet as he is the advocate of principles to which concessions must undoubtedly be made, it is worse than useless to attack the agitator while we are daily yielding to the agitation. The agitator may be admitted to be ambitious. but I fail to see why the possession of ambition should be denied to him. That those who are disagreeably criticised by agitators, and who may conceivably be thereby displeased, sohuld be jealous of the notice which has been accorded to them is natural, but can form in itself no reason denying claims which apparently are in a large degree consistent with the interests of the Empire. As has been well shown, men who speak better English than most Englishmen; who conduct able newspapers in our tongue; who form the majority on town councils which admirably supervise the affairs of great cities; who as native judges, have reached the highest judicial posts; who occupy seats on the Provincial, the Presidency, and the Viceregal Councils, or, as powerful ministers, excellently rule vast Native States,—can no longer be treated as hopelessly inferior to ourselves in governmental power. These men look upon the Queen's proclamations as their charters, and point out that while there is no leagal reason against their filling some proportion, at all events of the highest executive posts, there are as a fact virtually no natives high up in the Covenanted Civil Service. The service although an admirable instrument of government, is becoming more, instead of less, of a close service, and its members less and less Indian and more and more English in their lives. To those who take a purely selfish view it may be urged that we can hardly long go on as we are, refusing to proceed further in the direction of the employment of natives in high office, with the Russians at our door pursuing the other policy, although pursuing it in a less degree than commonly believed. The unshared rule of a close bureaucracy from across the seas cannot last in the face of widespread modern education of a people so intelligent as Indian natives. On the other hand, British military supremacy sufficient to preserve peace, and British control sufficient to raise the necessary taxes, and to prevent the imposition of customs duties can be more easily maintained if a large measure of local independence is conceded to the Provinces.

ADVERTISEMENTS.

THE CORPORATION OF CALCUTTA

Loan Notificatfon.

1. The Commissorners of Calcutta are prepared, with the sanction of the Governor-General in Council, given under Section 404 of Act II. (B. C.) of 1888, to open a Debenture Loan for Rs. 20,00,000 on the security on the rates, taxes and dues imposed and levied under the Calcutta Municipal Consolidation Act 1888.

2. The Debentures will have a currency of thirty years from the 1st October 1890, and will bear interest at the rate of 5 per cent per annum, payable on the 1st April and 1st October of each year.

3. The form of Debenture-bonds will be that given in the twelfth schedule of Act II (B. C.) of 1888.

4. No Debentures will be issued for any sum less than Rs. 500, and above that amount Debentures will be issued only for even sums of Rs. 100.

5 Tenders for the whole or any part of the above loan will be received by the Secretary to the Corporation up to 2 o'clock P. M. of Thursday, the 19th June 1890.

6. Each tender must be made out in the form annexed to this Notification and enclosed in a sealed cover addressed to the Secretary to the Corporation, and superscribed "Tender for Municipal Loan of 1890-91."

7. Each tender must be accompanied by Government Promissory Notes, Currency Notes or Cheques for not less than 3 per cent of the amount tendered.

8. When a tender is accepted the deposit, when made in currency notes or cheques, will be held as a payment in part of the amount tendered, and will bear interest at the rate of 5 per cent per annum from the 19th June 1890, provided that the whole amount tendered is paid up in the manner hereinafter prescribed, but no debenture will be issued for the sum so deposited so long as the entire amount of the tender is not paid.

9. The deposits or tenders which may not be accepted, will be returned on applicatien, and no interest will be payable on such deposits. If an allotment after being made is not taken up and the full amount allotted is not paid as hereinafter prescribed, the depoist will be forfeited.

10. The rate at whech a tender is made must be specified in rupees, or rupees and annas: a tender in which the rate is not so specified, will be rejected as null and void.

11. The rates stated in a tender must not contain any fraction of an annna. If a rate containing a fraction of an anna is inserted in any tender, such fraction will be struck out and the tender treated as if the rate did not contain such fraction of an anna.

12. The amount of the accepted tenders must be paid into the Bank of Bengal in the following instalments:—

One-third on 19th July 1890, one-third on 19th August 1890 and one-third on 19th September 1890.

Parties whose tenders are accepted will have the option of paying all or any of the instalments before the dates specified above, and will receive interest from the date of such payment

13. Anticipation interest will be paid on all instalments from the respective dates on which such instalments are paid into the Bank of Bengal to the 30th September 1890.

14 In the case of two or more tenders at the same rate a pro rata allotment will be made (if the tenders are accepted),but no allotment will be issued if the amount distributable on any tender is less than Rs. 500.

15 A minimum having been previously fixed, tenders will then be opened by the Loan Committee of the Commissioners at 2-30 P. M., on Thursday, the 19th June, 1890 at the Municipal Office.

JOHN COWIE,
Secretary to the Corporation.

Municipal Office,
Calcutta, 17th May 1890.

Form of Application for Debenture.

I hereby tender for Rs, the Municipal five per cent. Loan for 1890-91, and agree to pay for the same subject to the conditions notified at the rate of Rupees annas for every one hundred rupees alloted to me.

I enclose Government Promissory Notes, Currency Notes or a Cheque for Rs.

Dated Signed

291

Government Notifications

Cleutta Gazette.— *May* 21, 1889.

General,—Babu Jogendra Nath Bandopadhya, Deputy Collector, is appointed to perform the functions of a Collector under section 4 of the Public Demands Recovery Act VII (B C) of 1880 in the district of Pubna.

Mr W H M Gun, c s, reported his departure from India, on furlough, on the 22nd ultimo.

Babu Monmohun Roy, Temporary Deputy Magistrate and Deputy Collector, Bankura, is allowed leave for fifteen days, under article 273 (a) of the Civil Service Regulations, in extension of the leave granted to him under the order of the 24th January last.

Mr F W Badcock, Officiating District and Sessions Judge, Bhagalpur, is appointed to act, until further orders, in the first grade of District and Sessions Judges, with effect from the 3rd April 1890, vice Mr H W Gordon, on deputation.

Mr B L Gupta, District and Sessions Judge, Cutta[illegible] in the first grade of District and Sessions Judges from[illegible] April 1890 to the 10th May, both days inclusive.

Kumar Gopendra Krishna, Officiating Joint-Magis[illegible] Deputy Collector, Sealdah, 24-Pergunnahs, is appoint[illegible] as Magistrate and Collector of Pubna, during the ab[illegible] deputation, of Mr W Fiddian, or until further orders.

Mr. Kedar Nath Roy, Officiating Joint-magistrate and Collector, 24-Pergunnahs, is posted temporarily to Seam[illegible] during the absence, on deputation, of Kumar Gopendra Krishna, or until further orders.

Babu Bejoy Madhub Mookerjee, Deputy Magistrate and Deputy Collector, Narail, Jessore, on leave, is transferred to the Sudder station of the 24-Pergunnahs district.

Mr J Crawfurd, Officiating District and Sessions Judge, Gya, is appointed to act, until further orders, as District and Sessions Judge of Hughli.

In continuation of the notification of the 11th March 1890, it is hereby notified that Babu Gobind Chunder Das, M A, is attached to the district of Dacca as a probationer in the Subordinate Executive Service.

Mr H S Beadon, Officiating Magistrate and Collector, Shahabad, is allowed leave for one month, under article 291 of the Civil Service Regulations, with effect from the 9th instant.

Mr J H Bernard, Officiating Joint-Magistrate and Deputy Collector, Sewan, Sarun, is appointed to act as Magistrate and Collector of Shahabad, during the absence, on leave, of Mr H S Beadon or until further orders.

Mr N Bonham-Carter, Assistant Magistrate and Collector, Sarun, is appointed to have charge of the Sewan sub-division of that district, during the absence, on deputation, of Mr J H Bernard, or until further orders

Moulvi Syed Mohiuddin, Temporary Sub-Deputy Collector in charge of the Patna, Distillery, is allowed leave for two months, under article 372 of the Civil Service Regulations, with effect from the date on which he may be relieved.

Babu Hem Chunder Roy is appointed temporarily to be a Sub-Deputy Collector of the fourth grade, and to have charge of the Patna Distillery, during the absence, on leave, of Moulvi Syed Mohiuddin, or until further orders.

Babu Bhoobun Mohun Gupta, Sub-Deputy Collector, Bhagalpur, is transferred temporarily to the district of Maldah.

Babu Annada Nanda Sen, Sub-Deputy Collector, on deputation as Manager of the Jaipur Government Estates, Bogra, is allowed leave for three months, under article 291 of the Civil Service Regulations, with effect from the date on which he availed himself of it.

Babu Fatik Chandra Das, Temporary Sub-Deputy Collector, Bogra, is appointed to act as Manager of the Jaipur Government Estates, Bogra, during the absence, on leave, of Babu Annada Nanda Sen, or until further orders.

The undermentioned officers reported their departure from India, on furlough, on the dates mentioned opposite their names:—Mr F J G Campbell, c s, 1st May 1890, Mr C Cuthbertson, c s, 12th May 1890.

Judicial Department.—Syed Habibar Rahaman, Kanungo, is appointed to be an Honorary Magistrate of the Bench at Perozepur, in the district of Backerganj, and is vested with the powers of a Magistrate of the second class.

Mr Surya Kumar Agasti, Officiating Joint-Magistrate and Deputy Collector in charge of the Madaripur sub-division of the district of Faridpur, is vested with powers under section 435 of the Code of Criminal Procedure.

Babu Rakhal Chandra Bose, B. L., is appointed to act as a Munsif in the district of Burdwan, to be ordinerily stationed at Kulna, during the absence, on leave, of Babu Bepin Behary Sen, or until further orders.

Dr. R. M. Blaker is appointed to be an Honorary Migistrate of the Independent Bench at the Sudder station of the district of Dinajpur, and is vested with the powers of a Magistrate of the third class.

Rai Jai Prokash Lal Bahadur, an Honorary Magistrate and President of the Independent Benech at Dumraon, in the dristrict of Shahabad, is vested with the powers of a Magistrate of the second class.

Mr. Ernest Mylne is appointed to be an Honorarary Magistrate of the Independent Bench at Jugdispur, in the district of Shahabad, and is the vested with the powers of a Magistrate os the third class.

In the exercise of the powers given by section 26, sub-section (1) of Act VII of 1889, the Lieutenant-Governor invests the undermentioned officers in the district of Tipperah with the functions of a District Court under that act within the local limits of their respective jurisdictions—

Babu Nand Lal Dey, Munsif of Brahmanberiah.
„ Bani Madhub Roy, Munsif of Nabinagar.
„ Raj Narain Mookerjee, Munsif of Chandpur.

In the exercise of the powers given by section 26, sub-section (1) of Act VII of 1889, the Lieutenant-Governor invests Babu Khetter Mohun Mitter Munsif of Balasore, and Babu Jogendra Nath Roy, Munsif of Puri, with the functions of a District Court under that Act within the local limits of their respective jurisdictions.

The undermentioned gentlemen are appointed to be Honorary Magistrates of the Independent Bench at Naihati, in the district of the 24-Pergunnahs, and are vested with the powers of a Magistrate of the third class.

Babu Haran Chunder Mozoomdar.
Babu Dwarka Nath Sirkar.
Babu Uma Charun Mookerjee.

The undermentioned gentlemen are appointed to be Honorary Magistrate of the Independent Bench at the head-quarters of the Munshiganj sub-division of the district of Dacca, and are vested with the powers of a Magistrate of the third class.

Babu Ratnessur Sen, B. L.
Babu Tarini Churn Sen.
„ Dwarka Nath Gupta.
„ Purna Chunder Roy.
„ Babu Tarini Churn Roy.

Babu Tarak Chaudra Gongoly, Temporary Sub-Deputy Collector, Muhshiganj, Dacca, is vested with the powers of a Magistrate, of the third class.

Mr. E. V. Levinge Assistant Magistrate and Collector, Setamarhi, Mozufferpur is vested with the powers of a Magistrate of the first class.

Babu Mohindra Cumnar Ghose, M. A., B. L., is appointed to act as a Munsif in the district of Nadiya, to be ordinarily stationed at Chuadanga and Meherpur, during the absence, on leave of Babu Behari Lal Banerjee, or until further orders.

Moulvie Fazlul Kareem, B. L., is appointed to act as a Munsif in Chota Nagpur, to be ordinarily stationed at Raghunathpur, during the absence, on leave, of Babu Tara Prosanna Ghose or until further orders.

Pundit Jadabeswar Tarkaratna is appointed to be an Honorary Magistrate of the Independent Bench at the Sudder station of the Rungpur district, and is vested with the powers of a Magistrate of the third class.

Babu Umesh Chunder Banerjee, Deputy Magistrate and Deputy Collector, Mymensingh, is vested with the power to try summarily the offences mentioned in section 260 of the Code of Criminal Procedure.

Babu Sarat Chandra Sanyal, substantive pro tempore Additional Munsif of Motihari in Sarun, is appointed to be a Munsif of the fourth grade, with effect from the 12 instant, vice Babu Dwarka nath Chatterjee, deceased.

Babu Hari Prosanno Mookerjee, Officiating Munsf of Berhampur, in the district of Murshidabad, is appointed to be a substantive pro tempore Munsif in the district of Jessore, to be ordinarily stationed at Jhenidah.

Babu Manmotha Nath Mookerjee, Munsif of Jhenidah, in the district of Jessore, is appointed to be a Munsif in Chota Nagpur to be ordinarily stationed at Barabazar.

Advertisements.

REMOVAL.

Mr. J. F. Watkins has removed his Privy Council Appeal Office from 16 Devonshire Square to 56 Lincolns Inn Fields, London, where all letters can be addressed to him. No. 287

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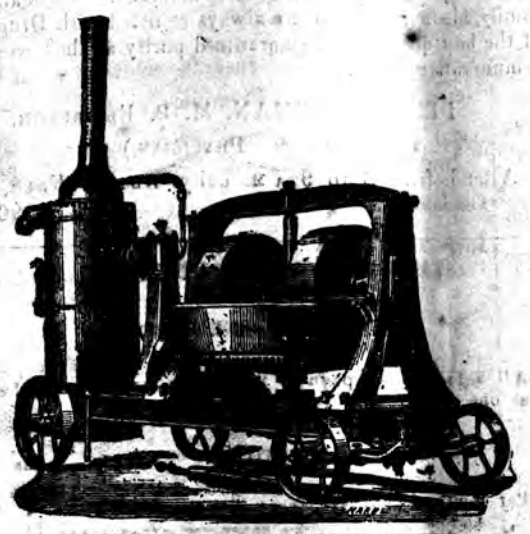

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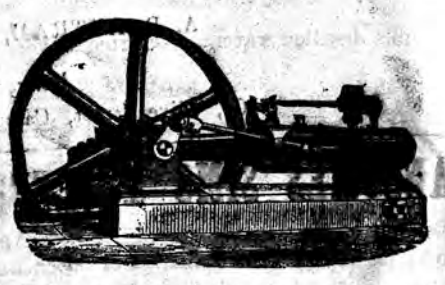

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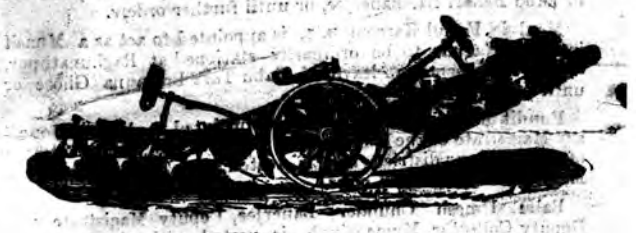

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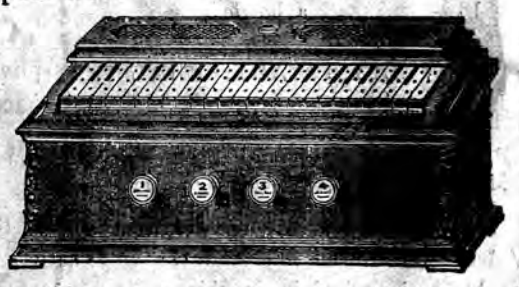

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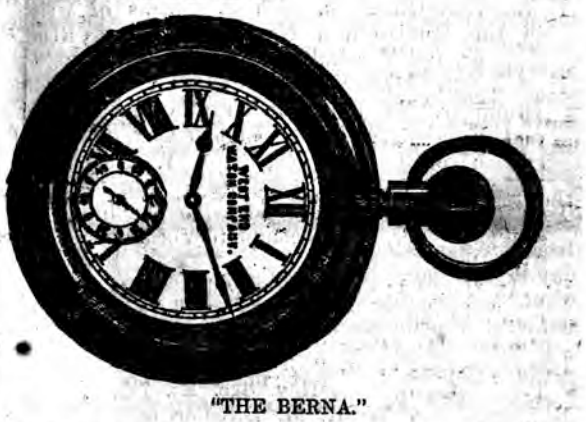

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